Belfast Health and Social Care Trust
caring supporting improving together

2015/16 Annual Report and Accounts

respect & dignity openness & trust leading edge learning & development accountability

Belfast Health and Social Care Trust
Annual Accounts
for the year ended 31 March 2016

Laid before the Northern Ireland Assembly under Article 90 (5)
of the Health and Personal Social Services (NI) Order 1972
(as amended by the Audit and Accountability Order 2003)
by the Department of Health
(formerly known as Department of Health, Social Services and Public Safety)

on
30th June 2016

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Chairman's Foreword

This is the ninth Annual Report for Belfast Health and Social Care Trust, and I am pleased to report that we have met all our financial commitments in spite of continuing financial pressure.

One of the most enjoyable aspects of my job as Chairman of Belfast Trust is the privilege of meeting and working with so many inspiring people.

We are one of the largest healthcare providers in the United Kingdom providing health and social care to the population of greater Belfast and part of Castlereagh, as well as most of the regional specialties for Northern Ireland. This Annual Report gives an overview of what is a very complex organisation, however the organisation is only as good as the people who every day and night, continue to make it work.

This year I am proud to report on the number of accolades and awards we have received as a healthcare provider. Ranging from the Investors in People Bronze award – a fantastic endorsement for the whole organisation, to the many team and individual honours such as Tanya Curran, who has been awarded an Ebola Medal for her work in Africa in the fight against Ebola.

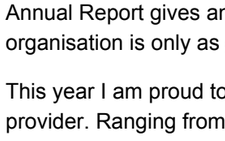
Our staff continue to put their patients and clients at the very centre of their work. Whether it is in our new state of the art Emergency Department in the Royal Victoria Hospital (RVH), supporting patients on their journey of rehabilitation in Musgrave Park Hospital, guiding young adolescents and providing support for our foster network, or helping and supporting a family to care for a loved one at the end of their life.

In the new Emergency Department (ED) a new Clinical Assessment Unit (CAU), has improved the management of patients using the RVH ED. Also our new ambulatory model is having a positive effect on our admission rates. Over the first 12 weeks of operation, in spite of an increase in ED attendances compared to the same period last year, we have been able to reduce the number of people needing admission.

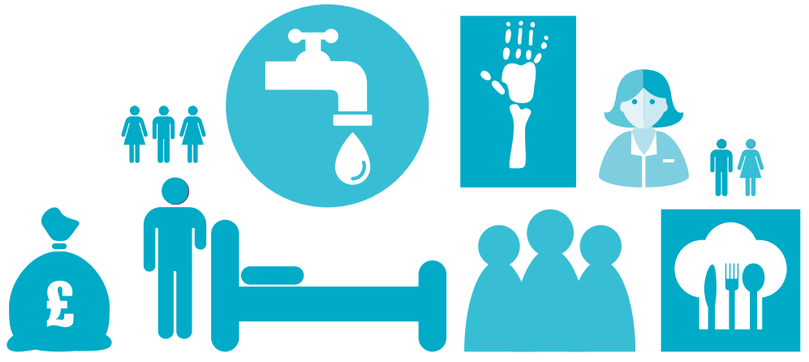
The creation of a Therapeutic Art Gallery for stroke patients in the RVH is now used by occupational therapists, patients and family members as part of our stroke rehabilitation services. Elsewhere in the Trust we have been able to provide photography training for staff in the neonatal unit to create better quality images for parents of newly admitted infants and palliative infants.

These are just a few 'snapshots' showing the sheer range of our service impacting on all ages and all walks of life. The pages that follow give a flavour of the wide ranging support that staff in Belfast Trust provide to the entire population of Northern Ireland. Our work ranges from helping frail elderly to maintain their independence to finding new ways of treating cancer, from supporting our foster network, to applying living donor cross matching techniques to speed up the renal transplant process.

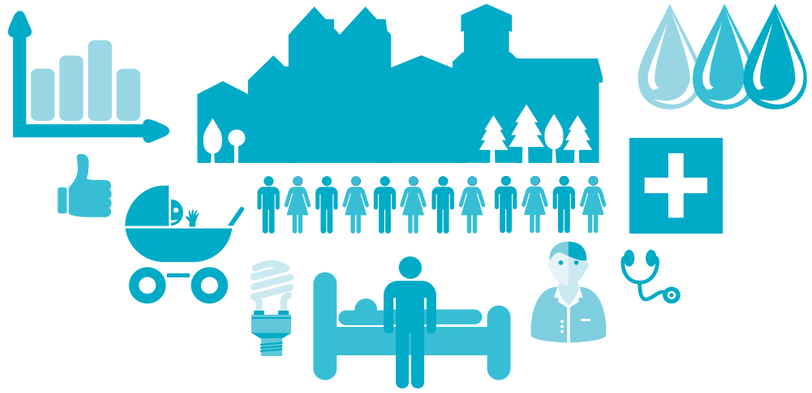
I would like to thank my non-executive colleagues on the board of directors as well as the executive team for their continued support, in particular thanks to Chief Executive Dr McBride for his continued energy, leadership and wisdom.



Peter McNaney
Chairman, Belfast Trust



Performance Report



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Chief Executive's Statement

December 8 2015 marked my first year as Chief Executive of Belfast Trust. Everywhere I go and in everyone I meet I find the same passion and commitment. It may be an old-fashioned term but it is the very essence of Belfast Trust values and it's this vocation which determines why we do what we do.

This Annual Report reflects on just some of our achievements. For example our renal transplant team exemplified the professionalism which defines us, going the extra mile to transform the lives of five patients in 24 hours as a result of the selfless gift of life by donor individuals and families.

While there are many constraints which at times can prevent us from delivering the timely care we would wish, our responsibility is to continue to put our patients and clients first. Despite the many challenges we face, the teams and individuals I meet, and the many letters of thanks I receive, continue to make me proud to be part of the health service. I am delighted to report that this year we have been affirmed as an Investors in People Bronze Accredited Organisation, something we all should be very proud of.

The wider health system is going through great change, and debate is plentiful. We must focus on continuously improving the safety, effectiveness and compassion with which our services are delivered. We will invest and build further capacity and capability in Quality Improvement as a fundamental enabler of improved care. We will continue our unrelenting focus on bringing down waiting times for elective care while at the same time further enhancing community services and strengthening access for clients. We will grasp the opportunities innovative community planning affords us, and push on with the real and lasting improvements we have seen in unscheduled care.

We need strengthened and better connected structures, at all levels including with those we serve. The idea of partnership is not new but fresh approaches are needed to address the challenge of improving health and reducing inequalities. We all have a responsibility to stay healthy and to promote a healthy way of life; our Smoke-free initiative is a good example.

I very much believe in Belfast Trust, its achievements and its ability to realise our ambition and to make a significant contribution to the future and current health of those most in need of our services.

Dr Michael McBride
Chief Executive, Belfast Trust

Overview

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

We deliver integrated health and social care to approximately 340,000 citizens in Belfast and provide the majority of regional specialist services to all of Northern Ireland. We have an annual budget of £1.3bn and a workforce over 20,000 (full time and part time). Belfast Trust also comprises the major teaching and training hospitals in Northern Ireland.

Adult Emergency Department Services (ED) saw 135,505 new and unplanned attendances this year. In our hospitals in 2015/16 we delivered 5,961 babies. In the community we are Corporate Parent to 740 looked after children in the Belfast Trust of whom 572 (77%) were in fostering placements. In the community 10,000 hours of home care support per week is delivered to clients through our in-house services. We produce over 6,000 meals per day in our canteens and receive over 1,800 requests for porters. We also manage a Trust estate of 8 million square feet of floor space and produce 35 million lab tests per year.

We deliver a range of both community and hospital based care including cardiology, anaesthetics and theatre services, medicine and neurosciences, cancer services, nephrology and transplant services, rheumatology, dermatology and neuro rehabilitation services, adult social and primary care incorporating learning disability, mental health services, services for older people, physical and sensory disability services and psychological services, maternity and women's services, dentistry and child health, trauma and orthopaedics, children's community services, and social services.

In 2015/16 the Trust was working to deliver the 41 Ministerial Performance Targets as per the commissioning directions. The Trust did not fully deliver on nineteen of the reported performance targets within the following areas:

- Fractures
- Cancer
- ED waiting times (4 hour and 12 hour targets)
- Outpatient Access Waiting Times (80% <9 weeks waiting / 15 week maximum waiting time)
- Diagnostic Waiting Times
- Inpatient and Daycase Access Maximum Waiting Times (26 weeks)
- Psychological Therapies Waiting Time.

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

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

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

Performance Analysis

Performance: Health Care Acquired Infections (HCAI)

The Trust remains challenged to meet the current performance targets in relation to HCAI reduction in 2015/16. Trust HCAIs continue to exceed expected tolerance levels.

All directorate improvement teams have now met and report their progress via their directorate assurance mechanisms. All directorates have also reported their actions and improvements to the HCAI improvement team in line with their specific plans on Friday January 8th 2016 and will do so monthly.

Weekly meetings continue with the Chief Executive Dr McBride to include the Director of Nursing Brenda Creaney and Medical Director Dr Cathy Jack with Directors for Unscheduled Care and Acute Services, Surgery and Specialist Services and Adult Social and Primary Care.

In the lifespan of Belfast Trust we have achieved a year-on-year 60% reduction in our numbers of Clostridium difficile (C.diff) and MRSA bacteraemias. The reduction targets set for 2015/16 were extremely challenging. This year the outturn was above the target number for both C.diff and MRSA bacteraemias. The increasing workload and bed occupancy demands faced by the Trust over this year could have played some part in this. The target for C.diff was 115 cases and the outturn was 129. The target for MRSA bacteraemias was 18 and the outturn was 34.

Directorates with the greatest increase in numbers of these target organisms have developed an action plan to address this situation. These plans are reviewed monthly at the Healthcare Associated Infection Improvement Team (HCAIIT) meetings. The Trust continues to prioritise infection prevention and control at the highest level in the organisation from ward to board.

Ward to board assurance on the HCAI reduction programme is delivered through review of balanced scorecards on a regular basis by Ward Sisters, Assistant Service Managers, Service Managers, Co-Directors and Directors. Action plans are produced where standards have not reached the accepted target level. Balanced scorecards for Directorates are reviewed at a monthly Safety Improvement Team (SIT) and HCAIIT meetings and at Directorate Accountability Review meetings with the Executive Team.

Specified infections (all MRSA bacteraemias, Clostridium difficile / MRSA infections which appear on Part 1 of a death certificate and Clostridium difficile clusters) are investigated by a Root Cause Analysis (RCA) process. The RCA investigations are undertaken by the clinical team supported by Consultant Medical Microbiologists and Infection Prevention and Control Nurses (IPCNs). The findings and related action plans are brought by Governance Managers to Directorate Governance meetings and learning is shared at HCAIIT meetings.

The Regulation and Quality Improvement Authority (RQIA) has made numerous visits to the Trust in the past year and have visited all critical care units. This is a comprehensive audit that in addition to scrutinising the governance structure it also includes clinical practices, decontamination of equipment and environmental cleanliness. All the critical care units have scored very well in these independent audits.

Surveillance of HCAIs is ongoing. The IPCNs scrutinise laboratory results for any microorganisms that can cause problems for our patients. In the last year we are seeing an increase in the number of Carbapenemase Producing Enterobacteriaceae (CPE) microorganisms which are very resistant to antibiotics. These microorganisms normally live harmlessly in the bowel and do not generally cause infection. They can cause infection in patients who are very ill, for example when they need intensive care or while receiving chemotherapy. To ensure that patients who may be carrying these organisms are identified quickly a risk assessment is carried out on all admissions.

The prevention of HCAIs remains a high priority for the Trust and we believe that the prevention and control of infection is everyone's business. Everyone must remember to carry out hand hygiene before and after visiting a patient, not to visit when we are ill and to observe visiting times so that we can provide a clean safe environment for our patients.

Performance: Inpatient and day cases

The Trust's aim was to have 80% of patients treated within 13 weeks and for no patient to wait longer than 26 weeks. Over the year as a whole 65% of patients were treated within 13 weeks. However, 9,303 patients were waiting over 26 weeks by year end.

The Trust continues to work closely with the Health and Social Care Board (HSCB) to review those specialties facing particular difficulties. In addition it is the intention of the Trust to form a high level, medically-led elective care reform group to improve access to services.

Following the announcement by the Minster of £40m funding being made available regionally to address current long waiting lists, the Trust has secured some additional in house and independent sector capacity for elective patients.

Performance: Outpatients

The Trust's aim was to have 80% of patients treated within nine weeks. At the same time the Trust sought to ensure that no patient waited longer than 18 weeks by the end of the year – over the year as a whole 58% of patients were treated within nine weeks and 45,814 patients were waiting for longer than 18 weeks by year end.

As with inpatient elective care, the Trust continues to have a shortfall in capacity in a number of specialties, which impacted on the delivery of the 18 week maximum waiting time target for the end of March 2016. Here again the Trust has been seeking to use some of the £40 million identified by the minister to tackle OP waiting.

The Trust OP Modernisation project is ongoing focusing on streamlining patient pathways, review of workforce, administration and infrastructure, and maximising use of technology.

Performance: Fractures

The Trust's aim was to ensure that 95% of patients, where clinically appropriate, wait no longer than 48 hours for inpatient treatment for hip fractures. Over the year as a whole 94% were able to be treated within 48 hours.

Performance: Emergency Department

The Trust had two aims during the year; to ensure that 95% of patients attending Emergency Departments (EDs) in the Trust would be treated, admitted or discharged within four hours of their arrival and that no patient would wait for longer than 12 hours – our performance in relation to the four hour target was only 69% and 917 patients were waiting for longer than 12 hours in ED.

There was significant additional investment made in USC in the later part of the year and this resulted in improvements both in relation to the 4 hour and 12 hour performance.

- CAU open and avoiding up to 12 admissions a day, average 7 a day
- 4 hour performance – approx 10% improvement consistently
- ATTEND / PIT STOP model operating and turning ambulances around – approx 14 mins quicker than same period last year
- Ambulatory Care centre opened Monday 10th November 2015.

Note: There has been an 8% growth in RVH ED attendances

Performance: Renal services

The Trust aimed to undertake a total of 80 kidney transplants during 2015/16 including transplants involving live donors. In fact a total of 116 transplants were delivered in year.

Performance: Cancer

During the year the Trust aimed to ensure that 98% of patients urgently referred with a suspected cancer began their treatment within 62 days.

Over the year 57% of patients had their cancer treatment commenced within 62 days. The Trust continues to focus on improving performance against the 62 day target .

Actions currently being undertaken to improve performance:

- Additional evening one stop clinics being maintained where possible to improve performance against the Breast target. New consultant has commenced; implementation of permanent 4th one stop clinic in progress
- New oncology outpatient pathway has been drafted with the aim of improving 14 day performance. Consultation with teams to commence in February 2016
- Urology recovery plan has been funded non-recurrently by HSCB but there are challenges delivering the scale of activity needed to meet the 62 day target. As many additional lists and clinics have been organised as possible
- A regional outpatient reform project for general surgery and gastro to improve outpatient waiting times has been established and work to improve pathways is underway. This will impact on Lower and Upper GI performance. Investment in EUS has also been secured which will improve the Upper GI pathway.

Analysis of breaches across all tumour sites to identify other areas for improvement continues.

Performance: Children in care

The Trust is subject to a number of standards in relation to looking after the children under our care. The Trust meets these standards in most areas. This year we managed to ensure that 79% of children leaving our care were in either training, education or employment – maintaining the performance achieved in 14/15.

Performance: Mental health services

The Trust aimed this year to ensure that none of our patients waited for longer than nine weeks to access child and adolescent or adult mental health services, or longer than 13 weeks to access psychological therapies.

In March 2016, 246 patients were waiting longer than nine weeks to access MH services (none were for CAMHs).

Of these, 198 were waiting to be seen by Primary MH Teams, three by Eating Disorder Service, four Community MH teams and 41 for Addiction Services.

In relation to Psychological Therapies, there were 346 breaches of 13 week target. Of these, 31 were waiting for Adult MH, 25 Children's LD, six Adult LD, 215 Adult Health Psychology, 40 Children's Psychology and 29 Psychosexual.

Performance: Community care carers assessments

The Trust had a target for the year to complete all assessments within five weeks and start all packages within eight weeks. As at end February 2016, six elderly clients took in excess of five weeks for assessment to be completed and all packages were started within eight weeks.

The Trust is committed to improving performance and a number of key major actions were initiated in 2015/16 which have generated improvement. The Trust established three key improvement strands which are governed through regular reporting to the Executive team.

- The Trust established an Elective Improvement Programme to include both outpatients and inpatients. This programme is taking a systematic approach to reviewing and improving performance, within existing resources. Some early improvements include considerable reductions in DNA rates for review outpatient appointments, a reduction in the outpatient review backlog and a steady increase in core volume activity.
- The Trust has continued to drive performance improvement through unscheduled care. New models of working, developed through the Trust's ImPACT process have resulted in major changes in the patient pathway through unscheduled care. This has driven a greater focus on ambulatory care ensuring high quality timely services. Both the 4 hour and 12 hour standards have considerably improved in 2015/16 compared to the previous year.
- Within community services a series of key improvement activities have been undertaken to improve the quality and safety for patients in the unscheduled care pathway. Further investment in reablement has resulted in better services for elderly patients and an improvement in the need for additional packages of care and a single referral hub has improved the flow of patients out of hospital into community services.

Performance Report

Safety and Excellence

Renal transplant developments

The transplant target is 80 transplants a year and we continue to over achieve with 116 last year – over half of these coming from live donors.

Traditionally, organ donation has taken place from donors who have suffered brain death (DBD), usually from massive brain injury. However given the disparity between organ donors and the ever increasing numbers of potential recipients, attention has turned to the potential for donation of organs from patients who have suffered cardiac death (DCD).

Organ donation numbers have increased across the United Kingdom (UK) by 50% over the last five years, largely due to the increasing use of organs retrieved from non-heart beating donors. Outcomes from these transplanted kidneys are as successful as those who have donated after brain death; however the faster kidneys can be transplanted the better long term survival becomes, so every minute is vital to the outcome. The average time taken to transplant DCD kidneys across the UK is 16 hours.

Standard cross matching techniques need a minimum of six hours for a result that will allow a transplant surgeon to safely transplant a kidney. So capitalising on the experience of our living donor programme and the unique advantage of Northern Ireland having a single tissue typing laboratory, we have applied living donor cross matching techniques to consented pre-mortem DCD donors in Northern Ireland Intensive Care units. This enables us to start the transplant operation without waiting for a traditional post-mortem result a process unique to the Northern Ireland programme.

Since introducing this system we have achieved 100% patient survival and 96% graft survival. Applying these techniques to reduce cold ischaemia time and achieving these results has given our patients the best possible long term outcome from their kidney failure, as well as showing the maximum respect for the organs, our donors and their families. Our cold ischaemia times are less than half of the UK average. The DCD programme now makes up over 50% of the Belfast cadaveric transplant workload, and alongside the Living Donor programme, the DCD programme has contributed to a sustained reduction in the overall Belfast transplant waiting list as well as the average time spent on that waiting list.

In September our transplant team was the focus of attention with a record five kidney transplants taking place in less than 24 hours.

A team of 14 doctors, 20 nurses and three scientists were critical to this effort, notably several of the operating theatre nurses came into work on their day off.

The five patients were all on long term dialysis with end stage kidney failure from a range of causes including type 1 diabetes. The four men and one woman ranging from 41 to 56 years spent a total of 10 years on the waiting list.

Kidney transplants are life-saving, typically doubling life expectancy. A kidney transplant allows people to eat a normal diet, travel abroad, return to work and have a normal family life.

Belfast Trust was allocated five kidneys from across the NHS on Saturday 12th September. The five recipients were called to Belfast City Hospital on Saturday evening and prepared for surgery by the ward nursing team and nephrologists. The five kidneys arrived just before midnight on Saturday and the tissue typing laboratory began the work of ensuring the kidneys matched each recipient. The first transplant began at 01:30 on Sunday 13th September and the last finished at 23:00 that evening.

Labs ready for Ebola

The Ebola outbreak in West Africa which started in 2014 posed a very significant risk to those infected by the virus and the widespread nature of the disease had a global impact. In Northern Ireland, the labs in Belfast Trust played a key role in developing the protocols for the handling of potential Category 4 risk samples and implementing testing and operational mechanisms to deal with potentially positive samples.

Working under the guidance of the consultant virologists, we developed a 24/7 solution for testing patients suspected of having Ebola who presented to Belfast Trust, with input from a number of laboratory disciplines (haematology, biochemistry and microbiology) as well as clinical staff in the wards and Emergency Departments (ED).

Staff awareness of the virus and training in gowning and de-gowning using a buddy system was implemented with training sessions for staff to correctly use PPE and the CAT 3 lab facility. The Labs purchased PPE such as splash shields, fluid repellent gowns, FFP3 respirator masks and

disposable gloves. Point of care equipment was purchased which was specifically designed to deal with Ebola samples to prevent cross contamination of the existing equipment and provide faster testing. The Category 3 facility in the Kelvin Building was adapted to mitigate the risk for handling potentially category 4 samples.

At a time of great uncertainty, our staff once again proved to be our greatest asset who problem solved and adapted to meet patient need. Senior staff in haematology, biochemistry and microbiology stepped forward to provide 24/7 cover to deal with samples in the labs existing Category 3 suite in the Kelvin Building.

The commitment of our staff was demonstrated by the selflessness of one of our Virology Department Clinical Scientists, Tanya Curran, who answered the Department of Health, Social Services and Public Safety call for volunteers to go to Sierra Leone. We are delighted and very proud that Tanya has been awarded a medal in recognition of her achievements.

Continuous Improvement

Modernising Delivery of Emergency Care

The new RVH Emergency Department (ED) opened in August 2015. Staff are delighted to be delivering care within this state of the art facility. Significant planning led by clinical staff was undertaken to deliver a new model of care and new ways of working within the Emergency Department.

We have implemented an Emergency Ambulatory Care model which has demonstrated a substantial and clinically relevant improvement for patients, with more patients able to access investigations and care without the need for an inpatient hospital stay. This additional capacity has helped us deal with 10% more RVH Emergency Department attendances this winter compared to last and the 3.3% growth in ambulance arrivals.

69% of patients were seen within four hours across the three Emergency Departments in Belfast, which is

9% improvement from last year, we also reduced the numbers of patients who waited longer than 12 hours by 75%.

The Children's ED which is located in the Royal Belfast Hospital for Sick Children; continues to deliver an effective unscheduled care service and is currently the highest performing ED in Northern Ireland.

We have received numerous individual patient feedback stories which represented unique experiences from our 10,000 Voices website. Patients reported high satisfaction levels which demonstrated a significant improvement for the Emergency Department Service.

SAFEtember

An exciting month-long initiative was held in September 2015 to renew our Trust-wide focus on the safety and quality of our services.

Staff across the Trust joined together to celebrate safety and quality improvement projects, raise the profile of patient safety and quality, and share good practice and new ideas (from both patients and staff) for improvement.

Including:

- Talks by Inspirational Speakers
- Patient and Staff Listening Days
- Poster Zones across the Trust highlighting great examples of improvement work from Wards and Departments
- A Safety Fair showcasing key safety and quality improvements and objectives
- Pop-up / drop-in clinics for staff – Health and Wellbeing; use of the Trust's electronic Patient safety and risk management system (DATIX)
- "Safety Tours" where Trust Directors visited Wards and Departments to hear from and congratulate staff on their local safety and quality projects and initiatives.

News stories were published on the Trust intranet throughout the month, promoting key safety and quality messages and maintaining staff interest and momentum around the SAFEtember concept; and a resource centre was developed on the Hub allowing quality improvement examples, information and learning materials to be submitted and shared with staff across the Trust.

A staff feedback and evaluation survey conducted in October 2015 found that significant success had been achieved in ensuring awareness of SAFEtember across staff groups and locations; 76%

of surveyed staff felt that SAFEtember had renewed their focus on Quality and Safety, with 59% of staff saying that they were now planning improvements in their areas as a result of SAFEtember.

SAFEtember 2015 proved that delivering an initiative focused on patient safety was a highly effective means of engaging staff on the Belfast Trust's journey of improving our safety culture.

Learning from, and building on our experiences in year 1, we plan to continue the SAFEtember initiative on an annual basis as a key tool in our ongoing commitment to improving the safety and quality of the care we deliver to the public.

Work is already underway ahead of SAFEtember 2016, including plans to widen the focus to more fully include community and support services, to identify Local Safety and Quality Champions, and to further develop our Quality Improvement resources for staff on the Trust Intranet.

Family Support Hubs

Funding has now been made available to Belfast Outcomes Group for the establishment of a network of Family Support Hubs across Belfast.

The Family Support Hub Model was established through the Children and Young People's Strategic Partnership (CYPSP), helping support networks of local statutory, community and Voluntary sector providers of family support services. They are provided with infrastructure support from Trusts, including referral frameworks and supports from services such as Gateway, CAMHS and Health Visiting.

As the chairing body of Belfast Outcomes Group, Belfast Trust has key responsibilities as the delivery agent for the partnership in translating regional initiatives into practical reality. In particular the Family Support Hub Model, originally functioning in mainly rural areas, has required substantive investment of time and resource to adapt to urban areas.

Outcomes that are poorer than regional averages characterise the majority of Belfast's Local Government wards. The story behind the headline of high levels of deprivation/poverty is matched by high levels of activity in terms of initiatives (eg. 9 SureStart projects) to respond to these issues. Community initiatives in Belfast are delivered within a complex, dynamic and overlapping partnership and multi- agency environment. In addition the range of legacy political and (post conflict) issues make Belfast a challenging environment to roll out a partnership driven and partnership based initiative.

Children's Community Services staff have had the task of rolling out this initiative on the basis of a geography which took account of these realities, reflected the dynamics of the Commissioning Partnership, ie. Belfast Outcomes Group and which was explicitly based on creating networks that made sense to local communities, existing partnerships and geographies wherever possible.

Performance Report

Activity to date:

- Engagement with the Belfast Outcomes Group and the four Belfast Locality Planning Groups has established a geographical framework for Family Support Hubs in Belfast. Based on this a framework of ten Hubs was agreed. Each Hub is led by a Community or Voluntary Sector lead body whose role is to lead and coordinate the local Family Support Partnership. Each organisation holds a Belfast Trust contract for £25k per annum
- A plan for an 18 month period of phased Hub establishment and roll out was developed and implemented, involving the design and delivery of common processes to establish each Hub and support the emerging network
- The design and delivery of 30 seminars and workshops with over 300 organisations and individuals represented at them, covering the key tasks remit and processes in a Hub
- The design and delivery of a compliant competitive open appointment process for lead bodies. Ten separate appointment processes / outcomes group appointment panels have been delivered.

Key Hub Network Enablers:

- The establishment of a Belfast Trust Family Support Hub Stakeholder Group to provide senior directorate level governance frameworks and coordinate support to the hub network from internal stakeholders
- The establishment of a lead body network group, which involves monthly meetings of all hub leads with the Early Intervention Support (EIS) Team to deal with operational issues and provide peer support
- The establishment of a highly supported shadow stage for each hub, as it came on line to assist in the forming and norming phase of each local partnership
- Children's Community Services (CCS) staff from the EIS team provide contract monitoring and support on partnership related issues to each hub in the network on an ongoing basis
- Procurement of tranches of key training on subjects such as risk management, assessing neglect, effective supervision and ASIST training packages have been delivered to the network as it has developed through the EIS team.

Hub Framework Activity Levels:

Families offered services through the Hub network to date: **1239**
Number of organisations who are core members of the Belfast FS Hub Network: **169**
Number of organisations who are associate members of the Belfast FS Hub Network: **239**

Arts in Health Awards Programme

The *Arts in Health Awards Programme* offered services across the Trust the opportunity to apply for some funding to improve service delivery and patient experience by engaging in Arts in Health activity. Some of the innovative projects and activities supported included:

- The creation of a Therapeutic Art Gallery for stroke patients in the RVH which will be used by Occupational Therapists, patients and family members supported by a digital guide to the artists and works included in the gallery
- Photography training for staff in the neonatal unit at RJMS to create better quality images for parents of newly admitted infants and palliative infants
- Transitions a garden sculpture project at Erne Ward in Muckamore Abbey Hospital exploring the idea of change, and supporting the resettlement process for patients with Learning Disabilities
- An impressive exhibition of work at Duncairn Arts and Cultural Centre by staff and service users from the Old See House Photography Club who worked together to share and develop their photography skills as part of their journey to recovery.

Music in the Neonatal Unit

Research and evidence is growing in relation to the benefits of music to babies in neonatal intensive care. Working alongside Belfast Trust Arts in Health, the Neonatal Unit at RJMS ran a pilot project to introduce and explore the use of live music to the NICU staff, parents and babies.

Supported by charitable donations, Arts Care Project Musician/Violinist Deirdre McKay made a series of carefully planned visits to the unit in Autumn 2015. Feedback was positive, suggesting that the music improved the environment, helped to soften the harsh sounds in the unit and helped to settle the babies. The outcomes of the programme evaluation will inform and shape further Arts in Health activity in the unit.

Our Journey towards embedding Trust Values

The Trust continues to embed our values into our everyday working lives. These shared values, which were developed by our staff, ensure that acceptable behaviours are at the heart of our culture which is focussed on the provision of high quality patient and client centred care.

During this year, we have continued to embed and align our values into a number of our people processes. This includes our recruitment, induction, staff development review process and staff development programmes.

Demand for our Trust Team Values Workshops remains high, and to-date 150 teams have participated in these. These workshops enable teams to reflect on the values and agree the acceptable behaviours in their work environment to reinforce these.

During the year, the Human Resources Learning and Development team delivered its 100th workshop.

Subsequently, many teams are now requesting further development opportunities to support their overall performance.

Partnerships

The Parenting and Adolescent Community Support Service (PACS)

The Parenting and Adolescent Community Support Service (PACS) was developed following a comprehensive review of Belfast Trust's approach to responding to young people and families who are in crisis and the young person is at risk of entering the care system.

The Trust sought to modernise service delivery for young people coming into the care system and in particular residential care, where outcomes can be poor.

We engaged in a robust planning and consultative process with staff, young people, families and major stakeholders involved in children's residential provision linked to the Transforming Your Care Agenda.

Public and staff consultation highlighted the importance of developing a service model that promotes partnership and collaborative working relationships to ensure optimal outcomes for young people and families. PACS will support young people to remain at home, will reduce care admissions and in turn support those young people who require admission to Care.

To improve the opportunity for young people to remain in their communities and families, while improving residential care provision and strengthening the workforce, one of the short term

Children's Homes was closed and resources redirected to develop PACS. PACS is an intensive wrap around community based service employing staff with a range of expertise to support parents and young people and prevent family breakdown and care admission where possible. Concurrently, residential staff were redeployed to their neighbouring residential homes to strengthen workforce capacity and expertise and improve residential children's homes provision.

PACS' impact and effectiveness will continue to be reviewed by a multi-agency steering group who will be responsible for its annual evaluation involving feedback from staff, parents and young people.

The closure of one of the short term residential units and staff redeployment to other Children's Homes will be reviewed in terms of improvement of workforce capacity and governance by providing safer and greater consistency of care to young people with a more expert workforce. [This will be reviewed with staff in 1:1 supervisions and in team meetings in terms of confidence and competence and with the young people through their advocacy service.]

Through re-modernisation and redistribution of resources, the Trust has made annual efficiency savings of £300,000 with an investment of £39,258 and is now providing a more flexible, responsive and intensive service for families in crisis.

The successful redeployment of staff to other Homes also strengthened the workforce, reducing the reliance on agency/bank staff which promotes additional stability and consistency for the other Homes' residents. Staff have less burn out and their competence and confidence is enhanced by having a more stable and expert workforce.

Belfast Trust – smoke free sites

In line with a Ministerial directive, Belfast Trust implemented a Smoke Free Policy across all sites in March 2016. This means that smoking or using e-cigarettes is not acceptable anywhere on Belfast Trust sites including buildings, entrances, exits, grounds and car parks.

This is to protect and improve the health and wellbeing of patients, employees and all who engage with the Trust by:

- Assisting patients and employees who wish to stop smoking
- Setting an example of best practice
- Providing a healthy environment.

Development work to achieve Smoke Free status across all our sites started in September 2014 when a Smoke Free Implementation Group, chaired the Director of Nursing and User Experience, was established. This group has representation across directorates and developed the policy and

a range of resources -leaflets, posters and information cards to help raise awareness and inform patients, staff and visitors. To ensure successful implementation we needed all Trust employees to actively promote and implement this policy and we developed a manager's pack to help train and support staff along with a range of video's which included input from our Smoking Warden.

On 9th March, a range of activities took place to celebrate the launch of Smoke Free sites, involving a flash mob outside the Cancer Centre, 'Proud to be a Quitter;' lunch, T-shirt competition and Transformers at the Children's Hospital along with information stands and the 'Big Cig' throughout the main sites.

Central to this policy is smoking cessation support, and patients and staff have been encouraged to use our free Belfast Trust Smoking Cessation Service for help and support (including free NRT for Trust staff).

We are now several months on from launching the Smoke Free policy, and seeing positive progress with a significant reduction in the amount of people smoking onsite. The Implementation group will continue to meet regularly to review and monitor progress.

Good Relations

Shankill Wellbeing and Treatment Centre was the venue for a colourful event to celebrate the unveiling of 'Welcoming Diversity Art' during Community Relations Week last year.

The art, which was unveiled by Chief Executive Dr Michael McBride, depicts a colourful plethora of cultural and ethnic symbols of welcome including the word 'Welcome' in 29 languages. It was completed by a wide range of diverse groups and individuals from across Belfast during an inclusive 'Art Fest' organised by Belfast Trust and facilitated by the Artist in Residence Helen Shields. The ethos is to act as a message of welcome to everyone who enters each of the Trust Wellbeing and Treatment Centres irrespective of race, religion or political opinion. Participants used their handprints, cultural symbols and welcome in their own language to create a multi-coloured welcome message. This is an integral part of the Trust Good Relations Strategy which demonstrates the our commitment to promoting good relations for staff and service users and providing a safe and welcoming environment to ensure our centres are shared spaces for everyone.

We welcomed St Mary's Primary School Choir, made up of children from a diverse range of ethnic backgrounds. Their dulcet tones greeted everyone as they arrived.

Performance Report

Belfast was the first Trust in Northern Ireland to develop a good relations strategy “Healthy Relations for a Healthy Future” in 2012 –in which we made a commitment to a proactive approach to the promotion of good relations and going beyond compliance. The artwork is just one of the many actions taken by the Trust to promote good relations and this type of community engagement and art project typifies the Trust corporate objectives of being leading edge, fostering a culture of safety and excellence and working in partnership with a diverse range of individuals and community organisations.

Well Being and Treatment Centres are strategically located at the heart of communities to ensure ease of access to services the whole community. It is important that centres provide a welcoming and safe environment for everyone. We hope that through this initiative our Well Being and Treatment Centres will be further regarded as welcoming and accessible shared space for everyone regardless of whom they are or where they are from.

Fostering a Human Rights Based Approach

Work has started to develop a human rights based approach in our Emergency Departments. This work was committed to in our Section 75 Action Based Plan to tackle inequalities and originated in response to much of the learning gained in the United Kingdom through the Francis, Berwick and Keogh reports. This commitment proved to be timely when the Northern Ireland Human Rights Commission conducted an inquiry and subsequently published its report into emergency health care in Northern Ireland. It was the first human rights inquiry into this issue anywhere in the world. The fundamental concepts on which human rights are based are Fairness, Respect, Equality, Dignity and Autonomy – all of which correlate directly to our own Trust values and the overall purpose to improve health well-being and to reduce health inequalities.

The Trust is working in partnership with the Northern Ireland Human Rights Commission (NIHRC) and has been fortunate to secure the endorsement and participation of the former UN Special Rapporteur for Health, Professor Paul Hunt.

Professor Hunt and Les Allamby, the Chief Commissioner of the NIHRC facilitated a human rights masterclass in October 2015 to increase awareness and understanding of human rights concepts in health and social care.

The inaugural meeting of the steering group took place in January 2016. Human rights is already at the heart of health and social care and further promotion of this approach will engender benefits for service users, carers and staff. To begin with we are focusing on one area of emergency care, namely ‘Majors’ ie. those who have been assessed and are awaiting admission to another ward. The project will involve training to improve staff’s adeptness and familiarity in using human rights as a common sense tool and their expertise will enhance the effectiveness of handling complex issues pertaining to human rights. In Scotland’s State Hospital when a human rights based approach was adopted, the findings were extremely positive. Both staff and service users noted a more positive and constructive atmosphere and increased satisfaction levels Belfast Trust continues to make meaningful improvements in the provision of high quality care and patient experience in their Emergency Departments. The pilot Human Rights Based Approach will consolidate and build on this progress. It is envisaged that learning from the pilot will be written up and will be readily transferable in other acute settings across the Trust.

Making accessibility a priority

The Trust’s Disability Steering Group was established in 2007 to oversee and mainstream implementation of the disability duties, to promote positive attitudes towards disabled people and to encourage their full participation in public life. These aims are both inextricably linked to the Trust’s purpose to improve health and well-being and to reduce health inequalities. The work programme is governed by our Disability Action Plan, which was developed through engagement with disabled people and representative organisations. It has also been extended in response to continued user engagement, as other areas for development have been identified.

The group is chaired by the Director of Planning, Performance and Informatics and includes Trust representatives as well as individuals across the disability sector – including Mencap, Disability Action, Royal National Institute for the Blind, Action on Hearing Loss and British Deaf Association, Real Project.

Accessibility has been our priority over the last year, and this has resulted in significant and tangible outputs to improve the patient experience in terms of accessibility. For example enhanced outpatient appointment letters including a text/ email facility for people who are deaf and cannot telephone to book through the partial booking system. We have also developed a best practice design guide for accessible facilities; new training on disability awareness/etiquette for reception staff and improvements to the hub/ social media sites.

To inform the review of our disability awareness training, a taster session of current training content was presented to Disability Steering Group and as a result of feedback, we are developing a series of video clips of people with a range of disabilities for inclusion in our disability awareness training. In addition to the disability awareness training, we provide specialist training and support for managers on managing reasonable adjustments for a staff member with a disability.

The group has also played a key role in the development of a regional resource for Health and Social Care (HSC) staff called Making Communication Accessible. This is an exemplar initiative helping staff to communicate effectively and responsively in accordance with the individual’s needs and was formally launched at a regional HSC best practice conference.

We have actively promoted the Trust's employability strategy to provide work placement opportunities for people with disabilities, and in addition the Trust has continued to develop 'Workable' ring-fenced job opportunities within mental health. The Disabled Employee Network has been established, providing a platform for staff with disabilities to come together and inform what work is progressed to enhance their work environment and experience. In December 2015 Belfast Trust was reaccredited as an Employer of Excellence in terms of disability and was one of only four organisations in Northern Ireland to achieve this accolade.

People

Belfast Trust achieves IIP Bronze

In March 2016 the Belfast Trust successfully retained its Investors in People Accreditation and achieved the higher level award at bronze level.

The Trust has been accredited since 2010, and remains very proud of our IIP accreditation which we believe has been a major catalyst for our continuous performance improvement.

To achieve the accreditation, a team of six external assessors met with approximately 600 staff and managers over a three week period in March 2016 to review a range of our people management processes, including induction, learning and development, communication, feedback mechanisms, equal opportunities, recognition and examples of how learning and development have contributed to service improvement.

For the Bronze level award we were also assessed across 44 evidence requirements within the themes of:

- Values
- Key Performance Indicators
- Learning & Development Strategy
- Leadership & Management Strategy
- Coaching
- Improving Working Lives
- Equality and Diversity
- Recruitment and Selection

- Internal Communication
- Self Review.

Summing up the Trust's accreditation, Lead IIP Practitioner, Stephanie McCutcheon, commented, 'Bronze is a significant achievement for an organisation of such size and complexity as Belfast Trust. It acknowledges the commitment to continually reflect, learn and improve to adapt to changes in the external environment, and drive transformation through culture, processes, systems, strategy, and people. Investors in People looks forward to continuing to work with the Trust as part of the journey to deliver on its ambition to be a world leader in the provision of health and social care and recognised as a high performing organisation.'

New learning opportunities for Health Records Staff

The Health Records Service in the Trust has led the way in developing a new Band 2 programme Working in Health Care VQR qualification as a result of Clerical Officers expressing an interest to progress their careers and a desire from management to support staff in this area of personal development. While our Clerical Officers have always kept up to date with changes relevant to their role; training opportunities to support their career and personal development were limited.

With the support of the Trust Learning & Development Department options for establishing a new, bespoke, accredited qualification for this group of staff were reviewed. The aim has been to support staff in understanding that their role was valued by the Trust, which is heavily dependent on its Records Management Service to operate efficiently and effectively.

All Band 2 staff working in Libraries and Medical Legal Services are eligible to apply for our new vocational programme, which lasts for 12 weeks. The location and facilities afford staff the opportunity to interact as a Team, away from the workplace enabling them to focus on maximising their personal development. The programme covers relevant statutory and mandatory training such as:

- Complaints handling
- HRPTS awareness
- Adverse Incident Reporting
- Time management
- Assertiveness
- Resolving conflicts
- Courageous conversations
- Medical Legal, DPA and Records Management training.

A work shadowing opportunity is also provided within other Trust Departments and Health Records. The staffs also develop a CV and are given guidance on interview skills.

Over 20 people have now benefited from the programme and more will follow.

The aim of the programme is to personally develop and support clerical staff in Health Records in their career working in Health Care. A number who attended the programme have been inspired to take up further training opportunities within the Trust by completing the ILM Level 3 in Administration. Three have applied for Acting Band 3 and Band 4 positions within our services and have been successful in interview. Those who have undertaken the programme have shown new found confidence and the positive attitude displayed by all participants has confirmed that this new qualification will enhance their personal and career development within the Trust. It is also reaffirmed on the last day of the 1st programme as participants give a presentation describing what they had gained from the programme. It was wonderful to hear the staffs' self-recognition of the importance of their role within the Belfast Trust. The Programme was also recognised as an example of excellence in staff development in this year's Trust Chairman Awards.

Belfast Trust – an employer of choice!

We are committed to improving medical staff recruitment, retention and engagement. We want to be an employer of choice and an organisation that is recognised as caring to both its service users and staff alike, and we have therefore developed a Medical Recruitment and Retention strategy to help us recruit and retain clinicians. This strategy has the following five objectives:

- Improve staff retention, overall job satisfaction and medical engagement
- Raise the profile of the Trust as a great place to work and as an 'Employer of Choice'
- To introduce new and innovative ways of recruiting 'hard to fill' medical posts and to maximise the effectiveness of recruitment advertising
- Improve medical workforce planning and explore the introduction of new roles and ways of working
- To explore what incentives can be offered by the Trust.

We have carried out a very successful recruitment campaign targeted at our emergency departments and received a significant increase in the number of applicants to both consultant and specialty doctor positions. We hope to use similar targeted campaigns in other hard to fill areas across the Trust.

A medical workforce planning group has been established to facilitate the early identification of vacancies and explore skills mix alternatives.

A survey with our junior doctors highlighted areas where we can improve their experience. This was an extremely informative survey and a number of excellent suggestions were made by our doctors which are now being implemented.

The Trust has been providing support to applicants as they relocate to Belfast to help make this move as easy as possible.

The Human Resources team has been engaging with medical staff for more ideas and suggestions they may have to help improve both recruitment and retention. These drop- in sessions have been extremely positive to date.

We are reviewing the consultant induction programme to help improve their experience of joining Belfast Trust and therefore aid retention, and for those who choose to move on we have introduced exit surveys with medical staff leaving us, again to help us retain medical staff.

One Stop Recruitment – streamlining nursing recruitment

To address the challenges of recruiting nursing staff and making our recruitment processes more streamlined, user friendly and attractive to potential new employees, a 'One Stop Shop' recruitment event was held in June 2015.

This event was a fantastic success, more than 700 candidates attended the fair in the Royal Hospital which included a series of displays and interactive stalls for each of the clinical areas ranging from district nursing, learning disability, renal, cardiology and day surgery – all of our main nursing disciplines were represented.

Candidates had the opportunity to apply for a vacant post and be interviewed that day and were then advised if they had been successful. This highly focused event resulted in over 250 nurses being recruited and new employees told us that they loved the buzz of the event, exploring new clinical areas that they had not previously worked in and ultimately, gaining a new job before they left for the day!

Based on this success, we delivered another great 'One Stop Shop' event in February 2016 in Endoscopy & Theatres. This time, our occupational health colleagues were also present and conducted the pre-employment health checks of those candidates who were successful at interviews on the day – we recruited a further 38 new employees in one day! Overall, these events showcase the partnership approach of central nursing, HR and occupational health.

Our project has resulted in the implementation of a HR Information Service. A dedicated team of HR staff, drawn from various HR teams and released without additional cost and within budget, supported by technology. The team triage, respond to/escalate all calls through one single point of contact (either phone or email).

We replaced more than 100 extension numbers with one easy to remember contact number, and are making use of high quality call management technology. We also have a centralised email address and endeavour to respond to all online queries within 48 hours.

An interactive HR portal has been developed which is easy to use and contains an extensive library of FAQs, policies and procedures. Information is available 24/7 in bite size chunks.

We used web trend analytics to drill down to hot spot areas, high volume traffic and proactively provide targeted support.

Sustainability Report

Making life better through the delivery of sustainable health and social care

The environment in which people live and work has a key influence on their health. As a result, the Trust aims to have sustainable development at the core of all its business. Therefore, the Trust's overall vision is to make life better through the delivery of sustainable health & social care.

The Department of Health's 10 year strategic framework entitled 'Making Life Better' outlines working towards a vision for Northern Ireland where all people are enabled and supported in achieving their full health and wellbeing potential. The aims are to achieve better health and wellbeing for everyone and reduce inequalities in health.

The Trust acknowledges that linking current and future sustainability work to the Making Life Better strategy is essential in order to keep our focus on all of the determinants of health & well-being. As outlined below, we aspire to be the leading edge in this area.

Reducing carbon emissions

The Trust has one of the largest city-wide metering systems in the UK and Ireland monitoring energy and water consumption every 30 minutes meaning we can identify waste and opportunities for further efficiencies.

Old oil boilers have been replaced with gas fired boilers as well as installing energy efficient LED lighting leading to significant cost and carbon savings throughout the Trust.

We generate our own renewable electricity through more than 1,000 solar panels across the Trust and a wind turbine at Knockbracken. 99% of our electricity is procured and supplied from renewable sources.

Renewable heating is provided by 10 biomass and six solar thermal installations. We also generate our own electricity and heat using Combined Heat & Power plants in 12 Trust buildings.

The Trust fleet of 243 vehicles drive around 2.08 million miles each year which generates 1,206 tonnes of CO2. Fleet activity is routinely monitored to identify opportunities to reduce vehicle mileage where possible. The Trust was the first fleet in NI to operate zero emission electric vehicles and we now have eight electric vans delivering pharmacy, medical records and collecting labs specimens from across Belfast.

Through the promotion of the Trust's Travel Plan more people are now walking and cycling to work and are travelling by public transport or car sharing on their commute to work.

- More than 3,000 staff have been helped to buy a bike through the Trust's Cycle to Work Scheme
- Over 300 staff have been helped to find a travel buddy through the Trust's Car Share Scheme
- Hundreds of staff are supported by the Trust with the cost of their bus and train tickets when they sign up to special travel schemes
- Plans are progressing to bring Belfast Bikes to the Royal, City and Mater Hospitals in May 2016.

Partnerships

The Trust's Estates Department has been working in partnership with academic institutions such as Queen's University Belfast, University of Ulster and Belfast Metropolitan College as well as private businesses focussing on Sustainability, Healthcare Engineering and Estates Risk. The aim of the collaboration is to ensure the Trust is at the leading edge of new technology and to promote the Trust as an ideal location to locate research & development projects. These partnerships will provide research and development opportunities with the aim of improving performance and reducing risk.

These partnerships are strengthened through engineering and building placement opportunities provided in our Estates Department. Belfast Metropolitan College students studying the Foundation Degree in Building Services with Renewable Technologies undertook a 16 week mentoring programme. While several students from the University of Ulster undertake paid placements

during their year out from studying degrees in Building Surveying, Clean Technologies, Biomedical Engineering and Computer Science etc.

Responsible waste management

Working with our licensed waste contractors we ensure that as much waste as possible is recovered or recycled and that we minimise the amount of waste going to landfill.

- All of the 2,000 tonnes of clinical waste* produced by the Trust each year is shredded, heat treated and used as a Sustainable Refuse Fuel (SRF). This has the added benefit of reducing the disposal cost by 1/3

  *Excluding: cytotoxic (purple), lab (yellow) or anatomical (red) wastes are incinerated in the UK

- Of the 3,300 tonnes of general waste produced each year around 45% is recycled, 30% is recovered and only 25% goes to landfill.

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

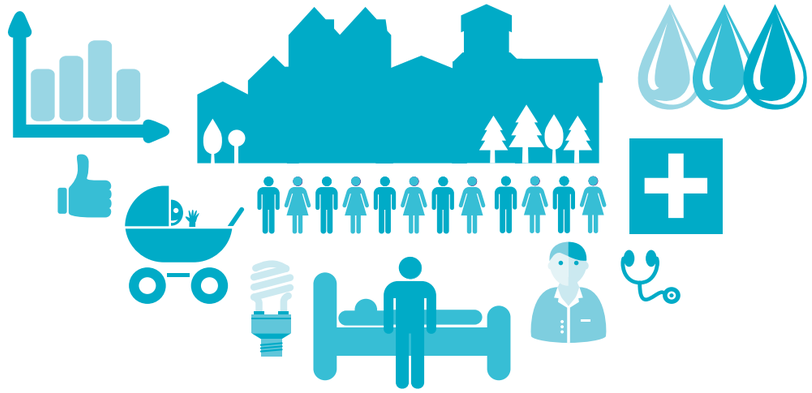
- Performance Overview

9th June 2016

Dr Michael McBride
Chief Executive

Date

Accountability Report



Corporate Governance Report

Directors' Report

Board of Directors

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. During the year the Trust Board was comprised of the following members:

i. Non-Executive Directors

- Mr Peter McNaney
- Mr Les Drew – completed term in office June 2015
- Mr Tom Hartley - completed term in office June 2015
- Mr Charlie Jenkins - completed term in office June 2015
- Dr Val McGarrell - completed term in office March 2016
- Mr James O'Kane – completed term in office March 2016
- Professor Martin Bradley – appointed May 2015
- Mrs Nuala McKeagney – appointed May 2015
- Dr Patrick Loughran – appointed July 2015
- Ms Anne O'Reilly – appointed July 2015
- Mrs Miriam Karp – appointed September 2015

Professor Stuart Elborn and Mr Gordon Smyth were appointed to the Board as Non-Executive Directors in April 2016.

ii. Executive Directors

- Dr Michael McBride, Chief Executive
- Mr Martin Dillon, Deputy Chief Executive/Director of Finance, Estates and Capital Development
- Miss Brenda Creaney, Director of Nursing and User Experience
- Mr Cecil Worthington, Director of Social Work / Children's Community Services
- Dr Cathy Jack, Medical Director

iii. Directors

- Mr Brian Barry, Director of Specialist Hospitals and Women's Health (retired February 2016)

  Mr Aidan Dawson appointed Interim Director March 2016
- Mr Shane Devlin, Director of Planning, Performance and Informatics
- Mrs Bernie Owens, Director of Unscheduled and Acute Care
- Mr Damian McAlister, Director of Human Resources/Organisation Development
- Ms Catherine McNicholl, Director of Adult, Social and Primary Care
- Mrs Jennifer Welsh, Director of Surgery and Specialist Services

A declaration of Board Members' interests has been completed and is available on request from the Chief Executive's office, Belfast Health and Social Care Trust headquarters, A Floor, Belfast City Hospital, 51 Lisburn Road, Belfast BT9 7AB. The executive and senior management of the Trust, along with the Director of Finance of the Trust 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. The Chief Executive has confirmed there is no relevant audit information of which the Trust's auditors are unaware. A full Governance Statement is available from the Chief Executive's office.

Information Governance

In Belfast Trust, information is a vital asset, both in terms of managing our service users and staff and for the efficient management of services and resources. It is therefore of paramount importance to ensure that information is efficiently managed, obtained, handled, used and disclosed within a framework of law and best practice. Appropriate policies, procedures and management accountability provide a robust governance framework for information management.

We are very aware of the need to ensure that all personal data is held in a secure and confidential manner and continually look at ways to improve how we handle paper and computer records. We endeavour at all times to treat this information with the utmost care and respect. We have well defined information governance structures across the Trust. Information Asset Owners are senior managers who now have a clear responsibility for information governance within designated areas of the organisation.

During 2015/16 the Trust has achieved substantive compliance with the Controls Assurance Standards in relation to Information Management. This self-assessment tool is verified by Internal Audit and gives assurance on how well the Trust is managing information.

All our staff must attend data protection training so that good practice in information handling can be disseminated throughout the Trust. Data loss or mismanagement does occasionally happen,

although these breaches are relatively minor in nature, there is opportunity to use the learning from such incidents to inform and develop our policies and procedures. Within this year we have reported four incidents to the Information Commissioner's Office.

In March 2016 the Trust was invited to present at the Data Protection Practitioners Conference on the experiences of managing a data breach and to share some of the positive steps that have been taken in the Trust.

Complaints Management

We recognise that there are times when patients, clients and their families may feel unhappy with the service we have provided. We encourage any user of our services to provide us with both positive and negative feedback. We take complaints seriously as they offer the opportunity for the Trust to learn and improve the quality of our services. We aim to deal with complaints in an open, independent and timely manner as early resolution is important to both complainants and the Trust.

The Complaints Review Group meet quarterly to monitor complaints received, identify any trends and consider any learning which can be shared.

The complaints department continues to provide training for staff on the importance of providing excellence in care and when care isn't at the standard it should be, how to deal with complaints locally.

Statement of Accounting Officer 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, Social Services and Public Safety 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, Social Services and Public Safety including relevant accounting and disclosure requirements, and apply suitable accounting policies on a consistent basis
- Make judgements and estimates on a reasonable basis
- State whether applicable accounting standards as set out in FREM have been followed, and disclose and explain any material departures in the financial statements
- Prepare the financial statements on the going concern basis, unless it is inappropriate to presume that the Belfast Health and Social Care Trust will continue in operation
- Keep proper accounting records which disclose with reasonable accuracy at any time the financial position of the Belfast Health and Social Care Trust
- Pursue and demonstrate value for money in the services the Belfast Health and Social Care Trust provides and in its use of public assets and the resources it controls.

The Permanent Secretary of the Department of Health, Social Services and Public Safety as Principal Accounting Officer for health and personal social services resources in Northern Ireland has designated Dr Michael McBride 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 assets as set out in the Accountable Officer Memorandum, issued by the Department of Health, Social Services and Public Safety.

The Directors confirm that they have taken steps to ensure they are aware of the relevant audit information, and have established that the Trust's auditors are aware of the information.

The Trust's external auditor is the Northern Ireland Audit Office who have appointed Price Waterhouse Coopers to carry out the detailed audit work to support the C&AG's opinion. The notional cost of the audit for the year ending 31 March 2016 which pertained solely to the audit of the accounts is £74,700 made up as follows, public funds £69,500 and Charitable Trust Funds £5,200.

During the year the Trust purchased no non-audit services from its external auditor.

Governance Statement 2015/16

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 organisation's 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, Social Services and Public Safety (DHSSPS).

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

- With HSC Board commissioners, through service level agreements, to deliver health and social services to agreed specifications. The Trust has established engagement processes with the HSC Board (which includes the Public Health Authority (PHA) for appropriate areas). For example regular meetings are held with Local Commissioning Group (LCG) representatives to discuss local services and a Specialist Services Liaison Group (with representatives from the Trust, HSC Board and PHA) meets to review issues associated with regional services. A range of other engagement processes are in place i.e. Transforming Your Care (TYC) Collaboration Board, to address specific areas of service with HSC Board and other appropriate agencies
- With colleague agencies in the HSC, through close and positive working arrangements
- 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 and
- With the DHSSPS, through the performance of functions and meeting statutory financial duties. These are monitored through formal reporting mechanisms and Accountability Review meetings which are held twice yearly and relevant Trust senior staff are in attendance.

Compliance with Corporate Governance Best Practice

The Trust applies the principles of good practice in Corporate Governance and continues to further strengthen its governance arrangements. The Trust does this by undertaking continuous assessment of its compliance with Corporate Governance best practice for example by complying with relevant controls assurance standards, completing an annual ALB Board Governance self-assessment and action plan. The Trust's self-assessment for 2015/16 is underway and will be presented to Trust Board workshop in June 2016. 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.

Since July 2015 seven new Non-executive Directors have been appointed to the Trust Board. The Trust Chairman has commissioned a Board Development programme, facilitated by external expertise, aimed at improving the effectiveness with which the Trust Board operates. A key output from this work will be an action plan, to include any actions outstanding from 2014/15 self-assessment, which will be implemented in 2016/17.

The self-assessment for 2015/16 is not indicating any additional Trust Board performance issues.

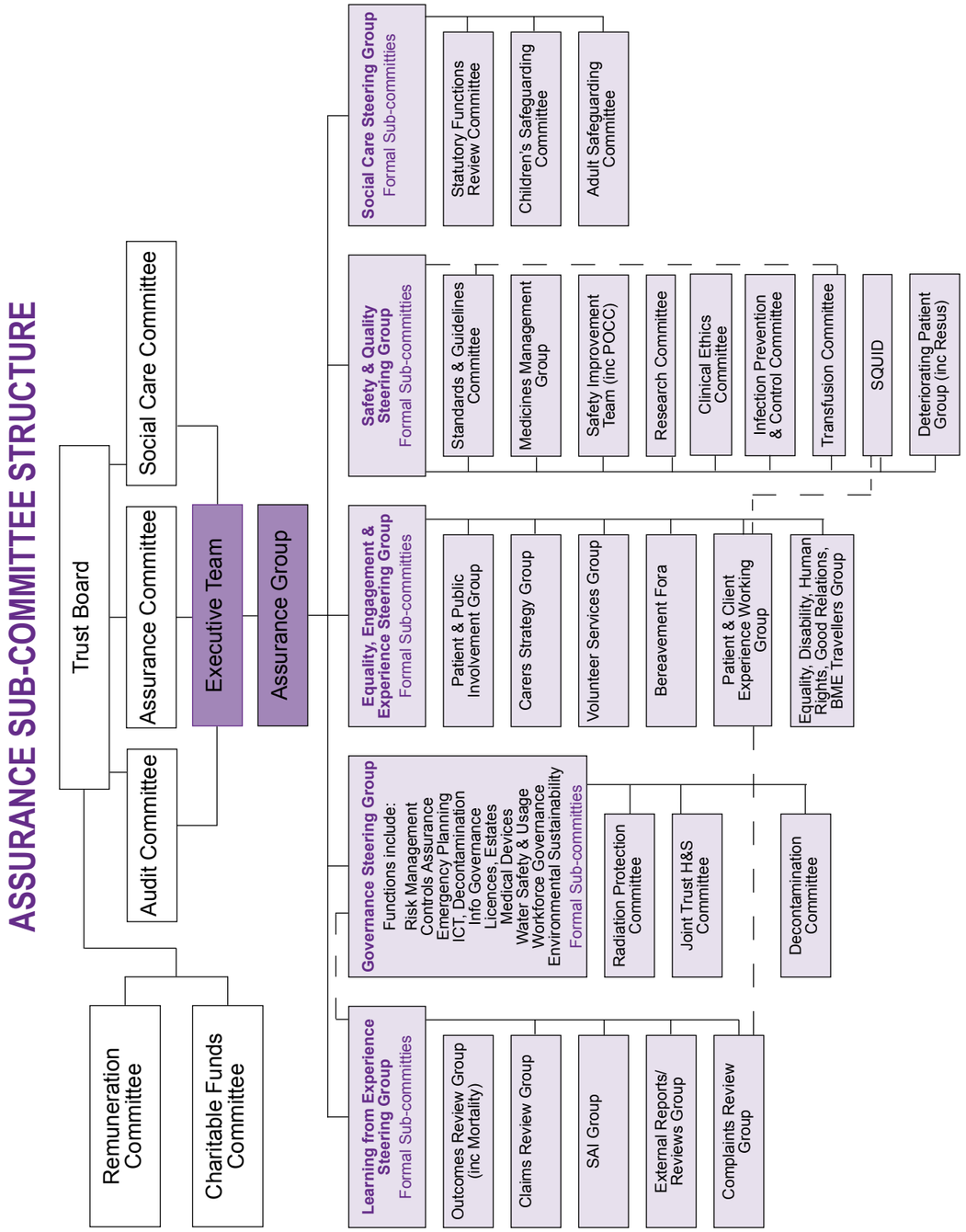
In addition the Trust receives assurance from external and internal auditors through the Report to those Charged with Governance and Internal Audit Reports.

Governance Framework

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

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

The following diagram demonstrates the Trust's assurance framework structure:



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 6 public Trust Board meetings and 6 Trust Board workshops during 2015/16. Standing agenda items included reports from the Chief Executive, performance, quality, and financial performance reports.

Trust Board attendance records for 2015/16 ranged from 74% to 95% of attendees.

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

At Trust Board meetings, the Board are provided with data on performance across all forty one of the Ministerial Targets through the Trust Performance Report. In 2015/16 the Trust was working to deliver the 41 Ministerial Performance Targets as per the commissioning directions. The Trust did not fully deliver on nineteen of the reported performance targets within the following areas:

- Fractures
- Cancer
- ED waiting times (4 hour and 12 hour targets)
- Outpatient Access Waiting Times (80% <9 weeks waiting / 15 week maximum waiting time)
- Diagnostic Waiting Times
- Inpatient and Daycase Access Maximum Waiting Times (26 weeks)
- Psychological Therapies Waiting Time.

Where underperformance is identified corrective action is taken to try to ensure that the targets can be achieved. The reasons for underperformance are different in each of the areas but the common thread includes increased demand, over and above expectations. Specific issues include:

- Cancer – the target to ensure that 95% of patients urgently referred with a suspected cancer, begin their first definitive treatment within 62 days, was not achieved
- ED waiting times – despite a 5% growth in attendances, within a system of more complex patients, the Trust has been able to improve both 4 and 12 hour performance
- Over delivery of review appointment activity in outpatients which resulted in a lack of capacity for new appointment activity resulting in underperformance against core new activity targets.

The Belfast Trust still faces a number of challenges to achieve the 14 day breast cancer access target. Performance against the target for April 2015 to March 2016 was 41% overall. Early Alert

notification in respect of our performance against this target was sent to the Department of Health on 23rd June 2015, with a further update sent on 21st October 2015.

Following breast cancer awareness month in October 2015 and the launch of the Public Health Agency breast cancer awareness campaign, there was a significant increase in the number of referrals for suspect breast cancer to Belfast HSC Trust. In the Belfast Trust, we routinely receive between 60 and 70 referrals each week, however from October to December 2015 this figure was been between 80 and 100 every week. This increase in demand represented a 35% increase on the same period the previous year and a 48% increase on the same period in 2013. This high level of referrals, coupled with a recurrent capacity shortfall, in addition to ongoing Consultant staff shortages led to a drop in performance which continued into January and February 2016. Performance has significantly improved in March 2016, with 69% of patients seen within 14 days from 1st to 31st March 2016.

The Belfast Trust recognises that referral numbers have now returned to expected levels and the Trust organised additional evening one stop clinics for January, February and March 2016 where possible (in addition to the ad hoc clinics already running on alternate weeks) to try to address the increase in demand. The extra clinics have led to the significant improvement in waiting times in March highlighted above. These clinics will continue to run in April to manage the red flag waiting time.

The clinical team would also wish to reiterate that overall 94.5% of all patients referred with suspect breast cancer are being treated within the maximum 62 day waiting time, from referral to treatment.

The Trust is committed to improving performance and a number of key major actions were initiated in 2015/16 which have generated improvement. The Trust established three key improvement strands which are governed through regular reporting to the Executive team.

- The Trust established an Elective Improvement Programme to include both outpatients and inpatients. This programme is taking a systematic approach to reviewing and improving performance, within existing resources. Some early improvements include considerable reductions in DNA rates for review outpatient appointments, a reduction in the outpatient review backlog and a steady increase in core volume activity.
- The Trust has continued to drive performance improvement through unscheduled care. New models of working, developed through the Trust's ImPACT process have resulted in major changes in the patient pathway through unscheduled care. This has driven a greater focus on ambulatory care ensuring high quality timely services. Both the 4 hour and 12 hour standards have considerably improved in 2015/16 compared to the previous year.
- Within community services a series of key improvement activities have been undertaken to improve the quality and safety for patients in the unscheduled care pathway. Further investment in reablement has resulted in better services for elderly patients and an improvement in the need for additional packages of care and a single referral hub has improved the flow of patients out of hospital into community services.

It must be noted the Trust has worked closely with the HSCB to ensure that limited resources are targeted to the areas of service that most need investment. Despite that, considerable unfunded capacity issues in elective care still exist which did not allow us to meet demand in areas such of orthopaedics, vascular surgery and urology.

The Board of Directors' review mortality data as part of the performance report and are appraised of performance against quality indicators, as set out in the Trust's Safety and Quality Improvement Plan. These indicators include HCAI, crash calls, patient falls, pressure ulcers where improvement in outcomes has been recorded.

The Audit Committee provides the Trust Board with an independent and objective review on its financial systems of internal control. The Chair of the Audit Committee provides the Board with an Annual Report each year. This committee met four times during the year. The Audit Committee completes the National Audit Office Audit Committee self-assessment checklist on an annual basis to assess its effectiveness. The DHSSPS were advised that a review would not be carried out in 2015/16 due to the significant changes in Audit Committee membership during the year. The self-assessment will be carried out prior to the mid-year Assurances Statement in September 2016. 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. In addition, the controls assurance standards and the annual self-assessment against the standards provide an important assurance to the Assurance Committee.

The Assurance Committee met on four occasions during the year and is comprised of Non-Executive Directors only. The Head of Internal Audit is also in attendance and reports directly on any risk or governance related Internal Audit reports. The Assurance Committee's role is to assist the Board of Directors in ensuring an effective Assurance Framework is in operation for all aspects of the Trust's undertakings, other than finance. The Assurance Committee is also responsible for ensuring there is a robust system in place for identifying principal risks and significant gaps in controls/assurance for consideration by the Board of Directors.

The Remuneration Committee is responsible for advising the Board on the remuneration of the Chief Executive and Directors of the Trust, guided by DHSSPS policy and best practice. The Committee is chaired by the Trust Chairman and two other Non-Executive Directors and met twice during 2015/16.

The Assurance and Remuneration Committee 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.

The Trust's Corporate Plan sets out the vision and purpose, core values and long term objectives that will shape the strategic direction and priorities for a three year period. The Trust has five long term corporate objectives. These are:

- To provide safe, high quality and effective care
- To modernise and reform our services
- To improve health and wellbeing through engagement with our users, communities and partners
- To show leadership and excellence through organisational and workforce development
- To make the best use of resources to improve performance and productivity.

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

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

- Directorate Annual Performance Plans
- Service/Team annual plans
- Individual objectives.

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

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

Risk Management

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

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

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

The Risk Management Strategy was updated with no amendments in June 2015.

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

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

Risk management is integral to the training for all staff as relevant to their grade and situation, both at induction and in service. To support staff through the risk management process, expert guidance and facilitation has been available along with access to policies and procedures, outlining

responsibilities and the means by which risks are identified and controlled. Actions taken to reduce risk have been regularly monitored and reported with trends being analysed at Directorate, Corporate and Board levels.

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

Information Risk

Information is a vital asset, both in terms of the management of service users and the efficient management of services and resources. It plays a key part in corporate governance, service planning and performance management. It is therefore of paramount importance to ensure that information is efficiently managed and that appropriate policies, procedures and management accountability provide a robust governance framework for information management.

Within the Trust the Information Governance Board oversees all aspects of information governance including data protection, ICT security, corporate records, freedom of information and data quality throughout the Trust. It also has the responsibility to lead and foster a culture that values, protects and uses information for the public good. This body ensure participation from all Directorates and is chaired by the Director of Performance Planning and Informatics. This Director also acts as the Senior Information Risk Owner and has a key role in considering how organisation goals will be impacted by information risks and how those risks may be managed. Over 30 Information Asset Owners have been identified across the Trust who has responsibility for the identification and management of risk in their areas.

During 2015/16 the relationship between the Trust SIRO, the IGB and the IAO team was reviewed and a new risk management based framework of accountability defined. This will comprise bi-annual meetings between the SIRO and each IAO which will be based on action plans for the management of risks defined by the IAOs during their rolling processes of information asset audits. The IGB will continue to oversee the output from this additional accountability process.

During 2015/16 the Trust has achieved substantive compliance with the Controls Assurance Standards in relation to Information Management an improvement on the moderate compliance of the previous year. Internally the Trust undertakes Information Governance Visits to a number of Departments and provides feedback to Information Asset Owners as to the actions that can be

taken to improve information handling processes. Data Protection Awareness training is mandatory and is currently at 52% and the drive to improve this will be a key focus of the SIRO/IAO relationship. Throughout the year the Information Governance Board has monitored the information governance incidents that occur and reported 4 incidents to the Information Commissioners Office compared to 7 in 2014/15.

Public Stakeholder Involvement

The Trust remains committed to ensuring that Personal and Public Involvement (PPI) is embedded into all aspects of its business. An Organisational Framework for the Management of PPI in Belfast Trust was agreed by Trust executive team in November 2015.

PPI is included in the Trust Assurance Framework committee structure, reporting via the Equality, Experience and Engagement committee. PPI has also been included in the Trust Accountability Framework, requiring all service areas to account for their PPI activity, and PPI is reflected in the Trust Corporate Plan. There continues to be a wide range of user 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 service. 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.

PPI training for staff continues to be delivered and the Trust are beginning to roll out the regional PPI training programme which was launched by the Public Health Authority in February 2016.

Assurance

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

The Assurance Framework was reviewed and updated in 2015 to reflect changes in Trust structure and the process for setting objectives in response to DHSSPS & HSCB commissioning targets. A brief outline of the membership and role of the Charitable Trust Fund Advisory and Remuneration Committee has also been included. The updated Assurance Framework was approved by the Assurance Committee of the Trust Board in June 2015. The Assurance Framework allows an

integrated approach to performance, targets and standards which include controls assurance standards and quality standards for health and social care.

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

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

Controls Assurance Standards

The Trust assessed its compliance with the 22 Controls Assurance Standards which were defined by the Department and against which a degree of progress is expected in 2015/16. The Trust achieved the following levels of compliance for 2015/16.

Standard	DHSSPS Expected Level of Compliance	2014/15 Trust Level of Compliance	2015/16 Trust Level of Compliance	Verified by
Building, Land, Plant and Non-Medical Equipment	75% - 99% (Substantive)	82% Substantive	84% Substantive	Self Assessment
Decontamination of Medical Devices	75% - 99% (Substantive)	78% Substantive	78% Substantive	Self Assessment
Emergency Planning	75% - 99% (Substantive)	85% Substantive	86% Substantive	Self Assessment
Environmental Cleanliness	75% - 99% (Substantive)	87% Substantive	87% Substantive	Self Assessment
Environmental Management	75% - 99% (Substantive)	82% Substantive	82% Substantive	Self Assessment
Financial Management (core standard)	75% - 99% (Substantive)	89% Substantive	90% Substantive	Internal Audit
Fire Safety	75% - 99% (Substantive)	88% Substantive	88% Substantive	Self Assessment
Fleet and Transport Management	75% - 99% (Substantive)	85% Substantive	86% Substantive	Self Assessment
Food Hygiene	75% - 99% (Substantive)	90% Substantive	91% Substantive	Self Assessment
Governance (core standard)	75% - 99% (Substantive)	95% Substantive	94% Substantive	Internal Audit
Health & Safety	75% - 99% (Substantive)	88% Substantive	88% Substantive	Self Assessment
Human Resources	75% - 99% (Substantive)	98% Substantive	98% Substantive	Self Assessment
Infection Control	75% - 99% (Substantive)	91% Substantive	93% Substantive	Self Assessment
Information Communication & Technology	75% - 99% (Substantive)	86% Substantive	86% Substantive	Self Assessment
Information Management	75% - 99% (Substantive)	78% Substantive	80% Substantive	Internal Audit
Management of Purchasing	75% - 99% (Substantive)	79% Substantive	80% Substantive	Self Assessment
Medical Devices and Equipment Management	75% - 99% (Substantive)	81% Substantive	81% Substantive	Self Assessment
Medicines Management	75% - 99% (Substantive)	76% Substantive	78% Substantive	Internal Audit
Research Governance	75% - 99% (Substantive)	92% Substantive	94% Substantive	Self Assessment
Risk Management (core standard)	75% - 99% (Substantive)	85% Substantive	85% Substantive	Internal Audit
Security Management	75% - 99% (Substantive)	87% Substantive	87% Substantive	Self Assessment
Waste Management	75% - 99% (Substantive)	87% Substantive	88% Substantive	Self Assessment

All 22 standards maintained substantive compliance by achieving an overall score of 75% or above.

All standards maintained or improved their compliance scores with the exception of;

- Governance which had a slightly reduced score compared to 2014/15 as a number of corporate policies are due for review.

The Trust recognise the significant internal control issues identified in Internal Audit reports and have reflected these in the self-assessment scores for any individual criteria affected.

Action plans for all of these standards have been established to support improved compliance during the coming year.

Sources of Independent Assurance

The Trust obtains Independent Assurance from the following main sources:

- Head of Internal Audit's Annual Report including an overall opinion on the system of Internal Controls
- Chair of Audit Committee's Annual Report to Trust Board
- Internal Audit – through a programme of annual audits based on an analysis of risk
- Northern Ireland Audit Office; NIAO provides assurance to the Assembly, a by-product of which is the report to those charged with governance which provides the Trust with the outcome of their audit
- Regulation and Quality Improvement Authority (RQIA); through regular inspections and subsequent reports
- Medicines and Healthcare products Regulatory Agency (MHRA) through regular inspections and reports
- General Medical Council (GMC), General Dental Council (GDC), NI Medical and Dental Training Agency (NIMDTA) and various Royal Colleges.

Clinical Pathology Accreditation (CPA) is part of the routine cycle of external quality assurance for Clinical Pathology Laboratories across the UK. All the laboratories which require CPA accreditation are accredited. The Trust has had a number of inspections from CPA throughout 2015/16 (the Microbiology Laboratory in the Royal Hospitals and the Regional Genetics Laboratory) and the laboratories inspected remain CPA accredited following inspection. Action plans have been requested and provided to address any non-conformances identified by the inspectors and the Trust is awaiting indication that the CPA inspectors are satisfied with the Trust's responses.

CPA is being replaced with UKAS accreditation to ISO 15189 standards. All laboratories requiring UKAS accreditation are working towards this. A number of laboratories have now been inspected (Regional Immunology Laboratory, Haematology laboratory on the Mater Hospital site, and the Regional Genetics Laboratory) and further work is required before the inspectors will consider a formal inspection for UKAS accreditation. The Microbiology Laboratory in the Royal Hospitals has had all non-conformances cleared by the Assessment Manager. Accreditation to ISO 15189 for this laboratory is pending following ratification by UKAS Decision Makers.

The Trust Blood Bank service had been subject to regular MHRA inspections. The last inspection was in May 2014 and the Trust Blood bank was deemed complaint with the Blood Safety and Quality Regulations (2005).

The British Standards Institute (BSI) is the Notified Body who audits compliance of the Central Decontamination Units (CDU) and the Endoscopy Decontamination Unit (EDU) against the relevant Medical Devices Directives. The Trust is audited biannually. Following the most recent audit all units (RVH, MPH CDU's and BCH EDU) retained their accreditation.

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

The Trust can confirm that it has effective arrangements in place to ensure the timely and effective implementation of agreed National Institute for Health and Clinical Excellence (NICE) guidance where reasonably practical. Any risks associated with non or partial compliance are highlighted in the Corporate Risk Register/Principal Risk Document and are reported to the HSC Board as required.

Internal Audit

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

In 2015/16 Internal Audit reviewed the following systems:

AUDIT ASSIGNMENT	LEVEL OF ASSURANCE
Management of client monies in the independent sector inc adult supported living	Satisfactory
Cash management in social services facilities	Satisfactory
Patients private property – MHLD wards	Satisfactory
Contracts with voluntary sector (inc Sure Start)	Satisfactory – management of contracts Limited – procurement of social care contracts
Bank and cash	Satisfactory
Laboratory procurement and contract management	Limited
Non pay expenditure	Satisfactory
Colinvale and Louisville independent sector homes	Limited
Budgetary control	Satisfactory
Income (debt management and interaction with BSO shared services income)	Satisfactory
Asset management	Satisfactory
Payments to staff (trust controls, including travel)	Limited
Absence management – HRPTS	Limited
Management of waiting lists – review appointments	Satisfactory
Information Governance	Limited
ICT environmental controls	Satisfactory
Surgery & Specialist Services directorate risk audit	Satisfactory- management of patient flow in ward 5a and ward 10 north (part a of this report) Limited - management information from PAS
Domiciliary care (management of services and medicines management)	Limited
Risk management	Satisfactory
Management of complaints	Limited
Management of business cases process	Satisfactory
Compliance with standards and guidelines	Satisfactory
Management of residents' monies in independent sector nursing home	Unacceptable

In their annual report, the Internal Auditor reported that there is a satisfactory system of internal control designed to meet the Trust's objectives for the year ended 31 March 2016.

However, limited assurance has been provided in respect of seven audits:

- Laboratory Procurement and Contract Management: Limited assurance due to effective controls not being in place to monitor non-contract spend and spend against contract.
- Colinvale and Louisville Independent Sector Homes: Limited assurance in relation to the Management of Residents Monies within Colinvale and Louisville Nursing Homes.
- Payments to Staff: Limited assurance in respect of Trust controls over HR, Payroll and Travel processing within the Trust.
- Absence Management: Limited assurance was provided on the basis that absence records on HRPTS did not consistently agree to supporting records held by the Trust. Working patterns were not on HRPTS for all staff and the Organisational Management structure was not updated by all departments. The Trust did not externally report against the absence target of 5% during 2014/15 due to the outstanding absence calculation fix within HRPTS.
- Information Governance: Limited assurance on the systems of internal control over Information Management at Departmental Level. The most significant issues identified in the course of the audit related to the security of information retained and the completion of mandatory Data Protection/Information Governance Training.
- Domiciliary Care: Limited assurance on the system of internal controls over Domiciliary Care. This was primarily due to the Trust not completing any reconciliation of actual hours of care provided to the invoiced hours. Key Workers only review invoiced hours against commissioned hours on the PARIS Finance report (ie. the total hours commissioned less any hours of suspended care).
- Management of Complaints: Internal Audit reported limited assurance in relation to the Management of Complaints. While all complaints sampled were investigated and reported, a significant number of priority one findings were identified during the audit. These included issues around a system to routinely seek feedback from service users on complaints process, inconsistent handling of complaints at Directorate level, insufficient complaints training and no centralised process to monitor Ombudsman recommendations. The implementation of the recommendations made in the report requires action from all Directorates as well as the central complaints management department.

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

- Contracts with Voluntary Sector: Overall satisfactory assurance in respect of the management of contracts but limited assurance in relation to the procurement of social care contracts

- Surgery and Specialist Services Directorate Risk Audit: Satisfactory assurance in respect of management of patient flow but limited assurance in relation to Trust-wide management information from PAS.

An additional assignment was carried out on an Independent Sector Home during 2015/16. This report received an unacceptable assurance level on the system of internal control over the Management of Residents Monies. It was unclear how much residents' money the Home was holding for each individual resident and the management of this money was inadequate. There was also a need to improve management and oversight within the Home. The Belfast Trust Finance Department have carried out a follow-up exercise on this home and received adequate assurances that all Internal Audit recommendations have been addressed.

A total of 59 Priority One findings (weaknesses that could have a significant impact on the system under review) were identified during 2015/16. 48 of which are included in the limited/unacceptable assurance reports detailed above. All Priority One findings have been considered when identifying possible internal control divergences. Recommendations to address these control weaknesses have been or are being implemented. The Audit Committee have reviewed management responses to Internal Audit recommendations and monitor progress with the implementation of recommendations.

Internal Audit conduct formal follow-up reviews in respect of the implementation of the priority one and two internal audit recommendations agreed in the Internal Audit reports. Internal Audit presented a full report which showed that 95% of agreed actions have been fully or partially implemented.

Review of Effectiveness of the System of Internal Governance

As Accounting Officer, I have responsibility for the review of effectiveness of the system of internal governance within the Belfast HSC Trust. My review of the effectiveness of the system of internal governance is informed by the work of the internal auditors and the executive managers within the Trust who have responsibility for the development and maintenance of the internal control framework, and comments made by the external auditors in their management letter and other reports.

I have been advised on the implications of the result of my review of the effectiveness of the system of internal control by the Trust Board, Audit Committee, Assurance Committee and sub committees, and a plan to address weaknesses and ensure continuous improvement to the system is in place.

Follow up audits are carried out and the Trust will continue to implement the compliance regime during 2016/17.

Internal Control Divergences

Prior Year Control Issues – closed

Trust Procurement Processes

The Trust has implemented the recommendations within our control from the action plan which had been developed as a result of the DHSSPS Review of Procurement Report. The DHSSPS have now issued a Strategic Procurement Action Plan which identifies main areas for focus over the next three years and provides targets for HSC organisations to help deliver on key issues. The targets will be monitored on a six monthly basis by PaLS in conjunction with DHSSPS. Additionally, the Regional Procurement Board has identified three key regional initiatives: Use of Technology, Demand Management and Social Care Procurement. The Trust considers these strategies to now be part of normal procurement process development activities and will continue to give them due priority.

Unscheduled Care

The consultation process in respect of the future provision of emergency services in Greater Belfast concluded in May 2013 and pending a final decision the Trust continues to manage Emergency Services through 2 adult Emergency Departments (at RVH and MIH) and also through a Paediatric Emergency Department.

The Trust continues to identify waiting times to be seen by a Doctor in the Emergency Department as a risk and at this time can only give a partial assurance that patients will be seen in the timeframe recommended by the Manchester Triage System.

The Trust has been working closely with HSCB and PHA to improve patient pathways and processes. Significant planning led by clinical staff has been undertaken to deliver a new model of care and new ways of working both within the ED and the co-located Clinical Assessment Unit (CAU). This has involved close scrutiny and challenge on all sides and has resulted in a robust plan which is supported by all parties. The new RVH Emergency Department (ED) opened on 19th August 2015. Within the ED, Consultant led RAT (Rapid Access & Treatment) and Ambulance "ATTEND" Triage (Ambulance Triage and Treatment by Emergency Nurse and Doctor) has been introduced to improve waiting times for patients to be seen by a doctor. The aim of the redesigned model of care is to substantially improve the 4 hour performance seasonal average by 20% and to significantly reduce unnecessary 12 hour waits for patients from the end of October 2015. In so doing the Trust will continue to ensure that patients requiring admission are appropriately placed based on clinical priority.

The Trust's ability to recruit sufficient middle grade doctors to the Emergency Department continues to be challenging. Continuous recruitment for medical staff is in place and the Trust is actively exploring alternative new roles, Advanced Nurse Practitioners (ANP) and Physician

Associates. The Trust has had some recent success with the appointment middle grade doctors who are waiting to take up post.

A report of the RQIA inspection of the Emergency Department at RVH was published on the 8 April 2014. A follow-up inspection was carried out from 9 to 11 December 2014. RQIA reported a significant improvement in nurse and consultant medical staffing levels and acknowledged that staff training was on-going with staff receiving induction training, supervision and appraisals. RQIA reported that difficulties continue in respect of staffing at speciality doctor level and a further 12 recommendations were made. An action plan was subsequently submitted to RQIA. The Trust's current assessment is that all of the first 25 recommendations and 11 of the 12 additional recommendations have been addressed. The outstanding recommendation regarding appointment of sufficient speciality doctors remains challenging. The Trust has embarked on a marketing and advertising campaign to recruit and is exploring alternative new roles (physician associates) in conjunction with the DHSSPS.

A final Quality Improvement Plan (QIP) was presented to the Trust Board during 2015/16 and the Trust now considers this area to be embedded in mainstream monitoring arrangements.

The Children's ED which is contained in the Royal Belfast Hospital for Sick Children continues to deliver an effective unscheduled care service and is currently the highest performing ED in Northern Ireland.

Iveagh Centre

The Iveagh Centre is the Regional Learning Disability Children's Inpatient Unit providing assessment and treatment services.

During 2012 the Trust, in consultation with the HSCB, identified a number of shared concerns. These included issues, also highlighted through RQIA Inspections, pertaining to skill mix within the Unit, the incidents of restrictive practices, unplanned admissions and delayed discharges. In response to these circumstances the Trust and HSCB jointly commissioned an Independent Review of the service which commenced mid 2013 with the final report published during November/December 2013. This report made a number of recommendations including the improvement of staff support and development opportunities and the securing of additional resources to enhance the skill mix within the service, on site management arrangements and the availability of community based services.

Following an inspection of the service, undertaken by RQIA during March 2014, significant improvement was noted while also recognising that 9 previously noted recommendations required further attention. However subsequent unannounced inspections were undertaken by RQIA on 30th May and 4th June 2014 which resulted in 35 recommendations and 5 formal Improvement Notices being issued. These formal Improvement Notices primarily related to governance arrangements surrounding restrictive practices, behavioural interventions, care planning and associated staff training/ development. In response to these developments a comprehensive and

robust action plan was immediately put in place to ensure that all outstanding issues were urgently addressed and significant additional resources were deployed to the service. This was reflected in the outcome of subsequent RQIA inspections undertaken on 15/16th July 2014 and on 13th August 2014 following which the Trust received formal confirmation from RQIA that the service was fully compliant with all outstanding recommendations reviewed and that the 5 Improvement Notices had been fully addressed and would be withdrawn with immediate effect. Detailed and comprehensive arrangements are in place to ensure that full compliance is maintained and these issues remain the subject of continuous review. A further inspection in the latter half of 2014/15 confirmed that full compliance has been maintained.

Radiation Waste

During the year the NI Environment Agency issued a radioactive enforcement waste notice to the Trust. This was as a result of the Trust releasing one of our radioactive waste tanks one month earlier than required by the Radioactive Substances Act 1993. The Trust has completed a full investigation and has implemented an action plan to comply with the regulations. A follow-up visit was conducted on 14 November 2014 and an action plan agreed regarding repairs to be completed by June 2015. Following this the NI Environment Agency has accepted this as a satisfactory response to the enforcement notice.

Progress on Prior Year Control Issues – on-going

Financial Position

In its Trust Delivery Plan for 2015/16, the Trust identified a potential year-end deficit of £13.5m, comprising unfunded cost pressures of £4.5m and unmet savings carried forward from previous years of £9m. A number of risks and assumptions around income, cost pressures and achievement of substantial savings underpinned the financial plan. The financial forecast was revised a number of times during the year to take account of additional income and savings, expenditure reductions and in-year slippage on investments. As a result of these changes, a breakeven position has been achieved in 2015/16.

Despite the emergence of a number of new cost pressures during the year and considerable difficulties in delivering savings particularly in light of workforce pressures, the Trust has been able to achieve financial balance in 2015/16. This is attributable to a large extent to one-off non-recurrent support in terms of slippage and income. As a result, the Trust will begin the new financial year with a substantial underlying funding gap and faces significant challenges within an even tighter funding environment to address clinical targets and capacity issues.

Business Service Transformation Project

The Trust previously reported on the challenges experienced with the implementation of the Business Services Transformation Project (BSTP) within Northern Ireland. The Finance,

Procurement and Logistics (FPL) and Human Resources, Payroll, Travel and Subsistence (HRPTS) systems have been successfully implemented and we continue to embed new processes. A Benefits Realisation Project (BRP) was established by BSO to refine the systems and related processes to ensure optimal value from the systems is achieved.

A phased transitional plan from April 2015 for the deployment of the E-Recruitment module within HRPTS and the transfer of the Recruitment function to BSO Shared Services was completed in September 2015. A number of issues including applicant and staff usability, slower recruitment processes, lack of performance indicators and management information have been identified as key risks and BSO have prepared a draft recovery plan with the aim of achieving stabilisation of Recruitment Services by August 2016.

A number of forums, both local and regional, have been established to monitor performance of BSO Shared Service Centres and appropriate key performance indicators have been established and are reviewed annually. The Shared Service Centre for Payroll received limited Internal Audit opinions during the 2014/15 year and again in the current year, progress with related recommendations is monitored through the customer forums. Additionally, BSO provide us with a quarterly assurance report in respect of the Shared Services provided.

The final Gateway review to enable closure of the BSTP has received an Amber/Green status and an action plan to address the recommendations is to be prepared and monitored through the new business as usual governance arrangements for the Business System Forum, the Regional Assistant Director forums, and the Service Delivery Forum.

Hyponatraemia Inquiry

The Trust has contributed fully to the public inquiry into deaths caused by hyponatraemia. The Chair has advised of a further update in September 2016 with an expected publication towards the end of 2016.

Serious Adverse Incidents

The Trust has adopted the regional guidance released in February 2015 on Engagement with Service Users, Families and Carers and this continues to be routinely monitored via the HSCB. The Trust worked collaboratively with the HSCB and other ALB's to refine and standardise how this data is monitored and validated regionally, culminating in a revised regional data set being introduced in July 2015. Data collected on patient/family/coroner engagement was re-profiled to map to the new data set retrospectively from 1 April 2015 to facilitate a complete financial year record of SAI engagement. The data on engagement prior to 1 April 2015 has also been validated with HSCB.

The Trust has an eLearning package available to support the 'Being Open' Policy. A request has been made by DHSSPSNI to share this package with the region.

From 1st February 2016 the regional SAI criteria was updated and now excludes the need to report

the death of any child in receipt of HSC services as an SAI. The Belfast Trust has implemented this change.

The Trust undertook a review of all SAIs in 2014. The review examined in detail the volume of SAIs in the Trust, and the capacity and resource required for management of reviews. It also reviewed the subsequent Shared Learning internally within directorates and across the Trust. This review identified the need for a more streamlined approach to SAIs with additional resource and also made recommendations aimed at improving how we identify, share and embed learning from SAIs. A workshop is taking place on 18th April 2016 to take forward the recommendations from the review. The workshop will be attended by representatives from RQIA, HSCB and DHSSPS.

The Trust is contributing to the regional project led by RQIA/GAIN to Review Learning from SAIs. The Trust has membership on the Project Board and Project Team.

The Trust has arranged a learning event for September 2016 to share and discuss learning from SAIs, Complaints, Litigation, and Mortality and Morbidity reviews. Learning is being collated across the Trust and analysed in broad systemic themes.

Prompt Payment Performance

The achievement of the DHSS Prompt Payment target of paying 95% is now dependent both on procedures within BSO Accounts Payable Shared Service and appropriate actions by the Trust's nominated approvers. We witnessed a fall in compliance during the first year of Shared Services and the cumulative prompt payment compliance for 2014/15 was 80.4%. The performance in 2015/16 improved significantly to 89.7% cumulatively and the Trust continues to work closely with BSO to ensure that all efforts to improve prompt payment compliance continue.

Marshall Inquiry/Safeguarding Board NI (SBNI) Thematic Review

The Trust has proactively sought to assimilate and disseminate learning from both processes as it emerges. The Trust has established arrangements to distil the emerging learning to inform service delivery and development.

The Trust is reviewing those individual cases addressed by the Thematic Review and known to the Trust to determine whether referrals to the SBNI for consideration of Case Management Reviews are warranted.

The Trust has continued to proactively assimilate and disseminate the learning from both Reviews. It is fully participating on an ongoing basis in in regional and local arrangements to progress a comprehensive multi agency/multi-sectoral response to child sexual exploitation incorporating prevention, profiling and proactively responding to the needs of vulnerable young people at risk of exploitation. The Trust is driving forward with its own action planning with a particular focus on developing awareness of child sexual exploitation across its workforce and to enhancing the knowledge, skills and practice base of those staff directly engaged in service delivery to vulnerable families and children.

New Control Issues

Temporary Suspension of Paediatric attendances at Mater ED

During 2015/16 the Emergency Medicine Clinical Director raised a concern regarding staffing issues on the Mater site. At a meeting on 13th November 2015 between the Medical Director, Director of Unscheduled & Acute Care, the Clinical Director for Emergency Medicine and five ED Consultants who work in the Mater, it became apparent that these concerns were not solely related to staffing, but included patient safety concerns. The main patient safety concerns identified were the appropriateness of the ambulance "stand by" calls and care of paediatric patients at the Mater ED consistent with the services available on site and in particular the ambulance arrivals after 6pm, when consultant staff were not always resident. This increasingly necessitated the consultant medical staff to have to frequently return to the site to support more junior medical staff and frequently to face clinical issues for which there was no wider specialist clinical support within the Mater Hospital. A decision was taken to temporarily suspend paediatric patient treatment at the Mater ED and ambulance by pass protocols around trauma and certain critically ill patients were developed to maintain ongoing safety at the Mater. The Trust is planning a pre-consultation exercise on paediatric treatment at the Mater Hospital with internal and external stakeholders post-election.

Single Tender Actions/Direct Award Contracts (DACs)

The Trust has been refused or partially refused a number of DACs in 2015/16 due to either their retrospective nature or deficiencies in the contract management process. This has now been addressed at Executive Team level to ensure future compliance. The Trust has also initiated discussions with PaLS in relation to additional training for relevant managers to be rolled out during 2016/17.

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.

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 2015/16.

Dr Michael McBride
Chief Executive

Remuneration and Staff Report

Remuneration Report

Scope of the report

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

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 DHSSPS policy. The membership of this committee is:

Mr Peter McNaney: Chairman Ms Anne O'Reilly: Non-Executive Director
Dr Val McGarrell: Non-Executive Director.

Remuneration policy

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

Performance of Senior Executives is assessed during a performance management system which comprises of individual appraisal and review. Their performance is then considered by the Remuneration Committee and judgements are made as to their banding in line with the Departmental contract against the achievement of regional organisation and personal objectives. The relevant importance of the appropriate proportions of remuneration is set by the DHSS&PS under the performance management arrangements for senior executives. The recommendations of the Remuneration Committee go to the full Board for formal approval.

Service contracts

All Senior Executives, except the Trust Chief Executive and Medical Director, in the year 2015/16 were employed on the DHSSPS 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 Trust Chief Executive and Medical Director are employed under a contract issued in accordance with the HSC Medical Consultant Terms and Conditions of Service (Northern Ireland) 2004.

Notice period

A 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 Superannuation 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 DHSSPS. 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 Superannuation Scheme can be found in the HSC Superannuation Scheme Statement in the Department Resource Account for the DHSSPS.

The cost 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 requirements of IAS 19, full actuarial valuations by a professional qualified actuary are required at intervals not exceeding four years. The actuary reviews the most recent actuarial valuation at the Statement of Financial Position date and updates it to reflect current conditions.

A full validation for Resource Accounts purposes as at 31st March 2012 was certified in February 2015 and is used in the 2015/16 accounts.

Premature retirement costs

Section 16 of the Agenda for Change Terms and Conditions Handbook sets out the arrangements for early retirement on the grounds of redundancy and in the interest of efficiency of the service.

Under the terms of Section 16 of the Agenda for Change Terms and Conditions Handbook staff made redundant who are members of the HPSS 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.

Senior Employees' Remuneration

The salary, pension entitlements and the value of any taxable benefits in kind of the most senior members of the Trust were as follows:

	2015-16				2014-15
Name	Salary £000s	Benefits in Kind (to nearest £100)	Pensions Benefit (to nearest £1000)	Total £000s	Salary £000s
Non-Executive Members					
P McNaney (appointed 3 March 2014)	35-40	N/A	N/A	35-40	20-25
L Drew (completed term in office June 2015)	0-5	N/A	N/A	0-5	5-10
C Jenkins (completed term in office June 2015)	0-5	N/A	N/A	0-5	5-10
V McGarrell (completed term in office March 2016)	5-10	N/A	N/A	5-10	5-10
T Hartley (completed term in office June 2015)	0-5	N/A	N/A	0-5	5-10
J O'Kane (completed term in office March 2016)	5-10	N/A	N/A	5-10	5-10
M Bradley (appointed May 2015)	5-10	N/A	N/A	5-10	N/A
N McKeagney (appointed May 2015)	5-10	N/A	N/A	5-10	N/A
P Loughran (appointed July 2015)	5-10	N/A	N/A	5-10	N/A
A O'Reilly (appointed July 2015)	5-10	N/A	N/A	5-10	N/A
M Karp (appointed September 2015)	0-5	N/A	N/A	0-5	N/A
Executive Members					
M McBride (1)	130-135	N/A	15,000	145-150	40-45
C Jack (2)	190-195	N/A	16,000	205-210	180-185
M Dillon	125-130	N/A	12,000	135-140	120-125
D McAlister (3)	90-95	N/A	18,000	110-115	60-65
J Welsh	85-90	3,000	18,000	105-110	85-90
B Creaney	75-80	N/A	10,000	85-90	120-125
C McNicholl	90-95	N/A	(22,000)	65-70	90-95
B Barry (left 28th February 2016)	80-85	N/A	N/A	80-85	90-95
A Dawson (appointed Interim Director 1/3/16) (4)	5-10	N/A	78,000	80-85	N/A
J Devlin	70-75	100	20,000	90-95	70-75
B Owens	85-90	N/A	9,000	95-100	N/A
C Worthington	85-90	N/A	N/A	85-90	85-90

(1) Dr Michael McBride appointed 8th December 2014.
(2) Dr Cathy Jack appointed 1st August 2014.
(3) Mr Damian McAlister appointed 1st August 2014.
(4) Mr Aidan Dawson appointed Interim Director from 1st March 2016. His Full Year equivalent Salary is £80k-£85k.

The Benefits in Kind listed above relate to Leased Cars.

Senior Employees' Remuneration (Cont'd)

The salary, pension entitlements and the value of any taxable benefits in kind of the most senior members of the Trust were as follows:

	2014-15			2015-16				
Benefits in kind (to nearest £100)	Pensions Benefit (to nearest £1000)	Total £000s	Real increase in pension and related lump sum at age 60 £000s	Total accrued pension at age 60 and related lump sum £000s	CETV at 31/03/15 £000s	CETV at 31/03/16 £000s	Real increase in CETV £000s
					*	*	
N/A	N/A	20-25	N/A	N/A	N/A	N/A	N/A
N/A	N/A	5-10	N/A	N/A	N/A	N/A	N/A
N/A	N/A	5-10	N/A	N/A	N/A	N/A	N/A
N/A	N/A	5-10	N/A	N/A	N/A	N/A	N/A
N/A	N/A	5-10	N/A	N/A	N/A	N/A	N/A
N/A	N/A	5-10	N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
N/A	34,000	70-75	7.5-10	260-265	1,180	1,256	36
N/A	50,000	230-235	5-7.5	210-215	920	981	31
N/A	68,000	185-190	5-7.5	180-185	930	991	28
N/A	100,000	160-165	0-2.5	125-130	482	512	14
2,400	10,000	95-100	0-2.5	75-80	314	339	15
N/A	33,000	155-160	0-2.5	105-110	445	472	11
N/A	9,000	100-105	0-(2.5)	165-170	823	842	(8)
N/A	9,000	100-105	N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	7.5-10	95-100	359	406	35
800	16,000	90-95	0-2.5	20-25	113	130	13
N/A	N/A	N/A	2.5-5	155-160	722	764	18
N/A	N/A	85-90	N/A	N/A	N/A	N/A	N/A

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

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 which the individual has transferred to the HPSS pension scheme. They also include any additional pension benefit accrued to the member as a result of their purchasing additional years of pension service in the scheme at their own cost.

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

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

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

	2015/16	2014/15
Band of Highest Paid Directors Remuneration	£190-£195k	£180-£185k
Median Remuneration	£28,186	£29,137
Ratio	6.82	6.26

The midpoint of the remuneration band of the highest paid director in the Belfast HSCT in financial year 2015/16 was £192,500 (2014/15, £182,500). This was 6.82 times (2014/15, 6.26) the median remuneration of the workforce, which was £28,186 (2014/15, £29,137).

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 change in ratio from 6.26 in 2014/15 to 6.82 in 2015/16 is partially due an increase in the banding of the highest paid Director in 2015/16 and the impact of estimated annualised bank staff remuneration.

Staff Report

Managing Attendance

The health and wellbeing of the workforce is critical to the effective functioning of the organisation. The health of employees directly affects the quality of patient and client care and therefore the management of attendance remains a corporate priority. The Trust achieved an absence level of 6.1% at March 2016 against a target of 6.29%

Mental health-related (28.2%) and musculoskeletal (19.8%) conditions are key causes of absence and these have been specifically targeted in 2015/16 through the launch of "b well", and a range of initiatives including an early intervention physiotherapy service, clinical psychology services, a condition management programme, the Here4U programme, stress focus groups, a new Health and Safety competency tool for managers and a range of health improvement initiatives.

In 2015 we launched an Attendance Management Initiative consisting of a new Managing Attendance Toolkit for line managers alongside mandatory workshops, delivered by Human Resources and Occupational Health to 960 managers.

In addition, best practice attendance management continued to be promoted via:

- The establishment of annual absence targets for each directorate
- Delivery of monthly mandatory training for managers in attendance management protocol, in addition to ad-hoc, on-site, tailored training for managers and their teams regarding absence
- 1,132 staff and managers were trained in attendance management between April 2015 and March 2016
- Case conference meetings incorporating occupational health and management
- Delivery of training for managers using Human Resources Payroll and Travel System (HRPTS) to record sickness absence
- Provision of Human Resources (HR) Drop-in clinics for managers and staff at a number of Trust facilities, providing advice on a range of HR issues including sickness absence.

Equality and Diversity – we are an accredited employer of excellence

Belfast Trust has been accredited as an employer of excellence by the Employer Forum for Disability NI, one of only four organisations across the province to receive this accolade

We continue to maximise the effectiveness of our workforce by working towards the elimination of prejudice and discrimination. We have successfully completed the second year of three in the current Employment Equality and Diversity Plan which is designed to ensure that equality is embedded across our organisation, that our employment practices are fair, flexible and enabling so that each member of staff can reach their full potential.

A range of employment equality programmes are ongoing including the Business in the Community Gender Project, NHS Employers Working Longer Project, the development of a transgender employment policy and the promotion of the disability and LGBT staff networks. We continue to implement the Fair Employment Affirmative Action programme and has worked in partnership with citywide community groups to promote employment opportunities for the long term unemployed.

Last year we launched an e-learning programme with an accompanying video and training manual to further enhance accessibility to the Trust's mandatory equality and diversity training.

Supporting disabled staff and providing opportunities for people with disabilities is a key objective of the Trust's employment equality strategy as outlined within the Employment Equality and Diversity Plan and Disability Action Plan.

This objective is met in a variety of ways including:

1. Disability Policy: The Trust has in place a Disability in Employment Framework Policy which includes reasonable adjustment guidance for staff and managers. This policy has been developed to assist the Trust in complying with its statutory obligations under the Disability Discrimination Act and Section 75 of the Northern Ireland Act and ensure that support is provided for staff and job applicants with disabilities.

2. Employment Opportunities: The Trust encourages applications from all suitably qualified candidates and is committed to the provision of reasonable adjustments for disabled applicants. In addition the Trust's Mental Health Service has piloted the use of ring fenced posts in partnership with Department of Employment Workable Scheme. To date the Trust has provided ten employment opportunities in this way and plan to explore further opportunities.

3. Additional Support for Staff: The Trust provides mandatory equality training to all staff and a programme of additional disability specific training for staff and managers. In addition the Trust continues to support a Disabled Employee Network for staff with disabilities or long term health conditions.

Work life balance flexible working policies

We are committed to promoting equality and to attracting and retaining highly skilled and experienced staff, we have a suite of Work Life Balance options to support staff and enable them to balance both home and work commitments. These include Job Sharing, Employment Break, Part-Time Working, Term-Time Working, Flexi-Time Scheme, Compressed Working, Homeworking and Flexible Retirement.

Last year there were 982 applications received with a 95% approval rate.

Employee Engagement in the Belfast Trust: Your ideas matter – Your voice counts

Employee Engagement is an area which has seen much development in the Belfast Trust in the past year.

The Employee Engagement Framework was launched in June 2015 at the annual Employee Engagement Conference, which was attended by 170 front line staff. The content of the framework was informed by feedback previously received from our staff who also developed the strapline of 'Your ideas matter your voice counts'. This dynamic conference provided a further opportunity for staff to put forward their suggestions for improvement in terms of their experience of working in the Trust and our provision of services.

As an output of the conference an Employee Engagement Forum has been established, with nominations sought from all directorates throughout the Trust. The first meeting of the forum will begin to plan for improvements that members can support within their own workplaces. This will support an ethos of embedding Employee Engagement at all levels within the Trust.

The Engaging Manager development programme, with its unique look at the impact of employee engagement in health and social care has received extremely positive evaluations, with managers who participated in the training appreciating the opportunity to review their own behaviours and practices and make some new resolutions to bring back to their own work.

The Trust's level of employee engagement has been measured in the 2015 Staff Survey, which allows employee engagement in Belfast Trust to be benchmarked against both regional and national organisations through the creation of a bespoke Engagement Survey to complement our key strategic priorities. The results of the survey will be used to inform further actions for improvement.

B well: a new focus on staff health and wellbeing

By improving the health and wellbeing of our large workforce, they in turn can use the tools to share knowledge and support with their friends and communities, ultimately impacting on population health in Belfast.

The "b well" action plan is designed, delivered and monitored by the b well Steering Group and Sub Group – made up of representatives from throughout the Trust as well as external partners.

We introduced two wellbeing themes for

last year - Smoking Cessation and Weight Loss / Physical Activity. A range of initiatives support these themes including £ for lb. weight loss challenge, Take a Break pilot, physical activity loyalty scheme, 'Sit Less Move More' campaign, Movember, Spinathon and a Smoke Free training pack for managers.

We have two new wellbeing tools for staff:

The b well website: www.bwellbelfast.hscni.net

The b well app: b well health fairs took place at the Surgery and Specialist Services Admin and Clerical Conference in January and the Nursing and Midwifery Celebration Event in March 2016, with over 250 staff attending each event.

Staff Composition by Gender

The following table provides an analysis of the number of employed staff as at 31 March 2016 by gender:

	Directors		Non Executive Directors		Senior Staff [1]		Other Staff		Trust Total	
	Number	As %	Number	As %	Number	As %	Number	As %	Number	As %
Female	5	45%	3	50%	24	63%	15,724	78%	15,756	78%
Male	6	55%	3	50%	14	37%	4,464	22%	4,487	22%
Total	11		6		38		20,188		20,243	

[1] Senior staff is defined as Assistant/Co-Director or equivalent

Off-Payroll Expenditure

The Trust had the following number of off-payroll engagements in excess of £58,200 per annum in place as at 31 March 2016.

	Number of Staff
Off Payroll staff as at 1 April 2015	7
New engagements during the year	0
Existing engagements exceeding threshold in year	3
Number of engagements transferred to payroll	0
Number of engagements that have come to an end during the year	0
Number of engagements that fell below the £58.5k threshold	1
Off-Payroll staff as at 31 March 2016	9

The Trust did not purchase any consultancy services during the year.

Staff Numbers and Related Costs

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

	2016			2015
Staff costs comprise:	**Permanently employed staff £000s**	**Others £000s**	**Total £000s**	**Total £000s**
Wages and salaries	616,664	38,127	654,791	637,380
Social security costs	49,267	476	49,743	49,837
Other pension costs	76,134	503	76,637	61,934
Sub-Total	742,065	39,106	781,171	749,151
Capitalised staff costs	636	0	636	620
Total staff costs reported in Statement of Comprehensive Expenditure	741,429	39,106	780,535	748,531
Less recoveries in respect of outward secondments			(7,229)	(7,883)
Total net costs			**773,306**	**740,648**

Total Net costs of which:	**£000s**	**£000s**
Belfast HSC Trust	780,535	748,531
Charitable Trust Fund	0	0
Consolidation Adjustments	(467)	(334)
Total	780,068	748,197

Staff Costs exclude £636k charged to capital projects during the year (2015 £620k)

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

As per the requirements of IAS 19, full actuarial valuations by a professionally qualified actuary are required at intervals not exceeding four years. The actuary reviews the most recent actuarial valuation at the Statement of Financial Position date and updates it to reflect current conditions. A full valuation for Resource Accounts purposes as at 31 March 2012 was certified in February 2015 and is used in the 2015/16 accounts.

Average number of persons employed

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

	2016			2015
Staff costs comprise:	**Permanently employed staff No.**	**Others No.**	**Total No.**	**Total No.**
Medical and dental	1,578	169	1,747	1,725
Nursing and midwifery	6,284	203	6,487	6,340
Professions allied to medicine	2,696	49	2,745	2,695
Ancillaries	1,587	57	1,644	1,704
Administrative & clerical	2,925	196	3,121	3,202
Ambulance staff	0	0	0	0
Works	233	0	233	231
Other professional and technical	0	0	0	0
Social services	2,146	55	2,201	2,074
Other			0	0
Total average number of persons employed	**17,449**	**729**	**18,178**	**17,971**
Less average staff number relating to capitalised staff costs	12	0	12	13
Less average staff number in respect of outward secondments	90	0	90	97
Total net average number of persons employed	**17,347**	**729**	**18,076**	**17,861**
Of which				
Belfast HSC Trust			18,076	
Charitable Trust Fund			0	
Consolidation Adjustments			0	
			18,076	

Staff Benefits

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

Retirements due to ill-health

During 2015/16 there were 50 early retirements from the Trust, agreed on the grounds of ill-health. The estimated additional pension liabilities of these ill-health retirements will be £162k. These costs are borne by the HSC Pension Scheme.

Reporting of early retirement and other compensation scheme – exit packages

Exit package cost band	***Number of compulsory redundancies**		***Number of other departures agreed**		**Total number of exit packages by cost band**	
	2016	**2015**	**2016**	**2015**	**2016**	**2015**
<£10,000	0	0	0	0	0	0
£10,001 - £25,000	0	0	5	0	5	0
£25,001 - £50,000	0	0	7	0	7	0
£50,001 - £100,000	0	0	9	0	9	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	21	0	21	0
	£000s	**£000s**	**£000s**	**£000s**	**£000s**	**£000s**
Total resource cost	0	0	983	0	983	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 Act 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 3.2 in the Financial Statements. 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

	2016 £000s	2015 £000s
Trust management costs	39,898	38,967
Income:		
RRL	1,267,613	1,248,551
Income per Note 4	89,154	87,493
Non cash RRL for movement in clinical negligence provision	(18,263)	(17,180)
Less interest receivable	0	(0)
Total Income	1,338,504	1,318,864
% of total income	**3.0%**	**3.0%**

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

Financial Resources

Size and Scale

The Belfast Trust had an operating expenditure budget of £1.3 billion in 2015/16 which makes it one of the largest healthcare Trusts in the UK in budgetary terms. The Trust employs over 18,000 (whole time equivalent) staff, including temporary staff, and manages an estate worth over £1 billion.

Financial Environment

The increasingly difficult financial climate facing the public sector and the wider economy continued to be felt by the Belfast Trust and its staff in 2015/16.

In order to maintain safe and effective services with less income in real terms, the Trust implemented a savings plan of £16.7m, alongside a workforce management savings plan of £18m, equivalent to around 3% of its total 2015/16 budget. This plan was approved by HSCB and DHSSPS at the beginning of the year. It is widely acknowledged that efficiency savings are becoming more difficult to achieve year on year without adversely impacting patients and clients. Nevertheless, at the end of the year the Trust had delivered over 80% of its target with the remainder being addressed by in-year slippage resulting from delays in the implementation of a range of service developments, and non-recurrent contingency measures.

The Trust also experienced a number of cost increases during 2015/16 including, for example, a growth in emergency department and unscheduled care demand, increased use of interventional radiology and other advanced clinical technologies, private fostering placements and physical disability care packages.

During the year, the Trust implemented a number of service developments and improvements, including the establishment of a new ED department in the new critical care building to include a clinical assessment unit and programme treatment unit aimed at improving ED and unscheduled care services. Other investments included ICPs such as the Acute Care at Home service, further resettlements in relation to learning disability clients, growth in molecular diagnostics, and the expansion of high cost drug and therapy treatments.

Despite the enormous challenges and increased demand for our services, the Trust achieved financial balance in 2015/16 while continuing to drive forward its quality and safety agenda. It should be noted, however, that this outcome was attributable in part to a significant level of one-off funding and non-recurrent slippage on new investments.

Financial Targets

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

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

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

Financial Governance

The Trust has continued to maintain sound systems of internal control which are designed to safeguard public funds and assets. The same high degree of security is maintained over patients' and residents' monies and charitable trust funds administered by the Trust. Our internal control framework relies on a combination of robust internal governance structures, policies and procedures, control checks and balances, self-assessments and independent reviews. The Chief Executive's assurances in respect of this area are set out in the Governance Statement for 2015/16.

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

MORE – Maximising Outcomes, Resources and Efficiencies

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

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

The programme has been successful in delivering around 3% year-on-year cash releasing/ productivity efficiencies over the past eight years.

The Trust's 2015/16 Reform and Efficiency Plan was delivered through four overarching reform and modernisation workstreams, ie.

- Non Pay Savings: There was a strong focus within the Trust on reducing expenditure on goods and services, discretionary spend and other non-pay costs.
- Staff Productivity: The Trust actively pursued workforce savings through reducing absence levels and associated overtime and agency costs. There was also a strong focus on securing savings within management costs and administration. The Trust has made significant savings in management costs in recent years. In 2015/16, the total cost of management rose very slightly but still constitutes just 2.98% of the Trust's income. This 2.98% compares with 2.95%, 3.15%, 3.1% and 3.6% in the preceding four years.
- Acute Reform: The Trust delivered savings from proactively managing switches from branded medicines to generic alternatives, and gaining price reductions for both general and high cost drugs through pharmacy procurement intelligence and robust negotiation.
- Social Care Reform: Efficiency savings continued to be delivered from the strategic shift of social care provision away from long-stay and institutional models of care towards care delivered in community settings. Efficiencies linked to administration and discretionary spend were also achieved within voluntary and community sector contracts in 2015/16.

The nature and scale of changes which the health and social care sector will face over the next few years is significant and 2016/17 is expected to be yet another challenging year from a financial perspective.

As always, the Trust will endeavour to ensure that the required changes are effectively managed through the continued successful operation of the MORE programme which reports through to the Trust Board and the regional Financial Stability Programme Board. The Trust will continue to ensure that the areas of discretionary spend, management costs and procurement efficiencies are specifically targeted, and initiatives involving service changes will be subject to equality screening and full public consultation as appropriate. We will, of course, ensure that the highest standards of quality and safety are maintained across our services as our reform and efficiency programme progresses.

Income and Expenditure

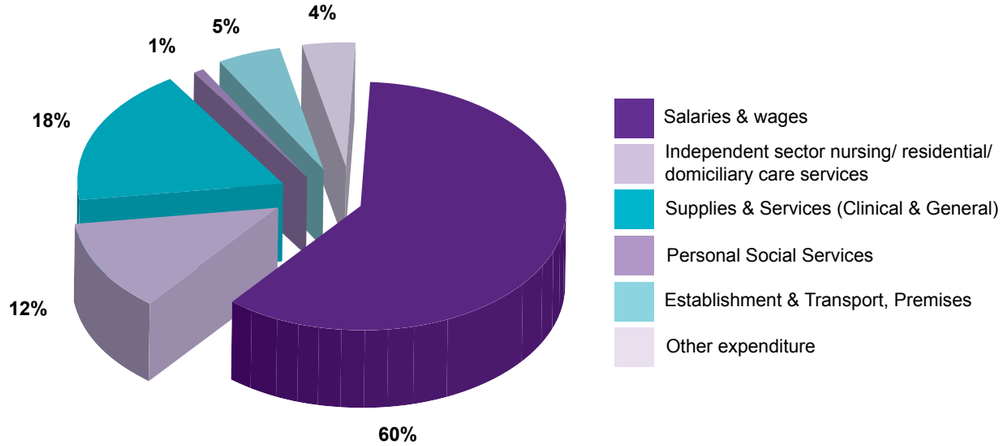
The information below provides an analysis of Trust's income and a breakdown of expenditure in 2015/16.

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

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

The chart below shows how the Trust spent this money in 2015/16. The largest cost incurred by the Trust is staff salaries, representing just over 60% of total expenditure. Within this pay total, the Trust spent £179 million on doctors and dentists, £255 million on nurses and midwives and £85 million on social work/social care and domiciliary/homecare staff. Significant non-pay costs include £235 million (18% of total expenditure) for clinical and general supplies such as drugs and medical equipment and £152 million (12% of expenditure) for residential, nursing and domiciliary care delivered by other organisations on the Trust's behalf. The chart below shows the breakdown of expenditure into its key components.

How we spent the money 2015/16



Investing in Staff

The Trust spends around £781 million on staff salaries, employing circa 18,000 staff (whole time equivalents) across a diverse range of professional groups. The Trust endeavours to ensure that staff are effectively deployed to improve the safety and responsiveness of our services. In addition to a number of Human Resource employee related schemes, the Trust provides taxable benefits to staff through a number of salary sacrifice schemes, as follows:

- Childcare vouchers
- Cycle to work scheme
- Translink Tax Smart 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 well-being of staff.

Investing in Facilities

Belfast Health and Social Care Trust has a fixed asset base of £1.135 billion. The Trust continues to maintain and develop this infrastructure to provide the facilities required to support patient and client care.

In 2015/16 the capital funding allocation for the Trust was £26.2m, of which £17.7m related to major specific capital projects and £8.5m was for various minor capital projects net of land and building sales of £0.7m. Expenditure on larger schemes included:

The minor capital projects consisted of a range of minor works, equipment and ICT projects.

Capital Scheme	Expenditure 2015/16 £m	Total Value of Project £m
RGH Phase 2B	2.4	151.7
RGH Maternity New Build	1.0	46.2
Children's Hospital	4.7	219.4
Acute Mental Health In Patient Unit	0.8	32.2
RVH Cath Labs	2.3	3.5
ICT	4.1	4.1
Decontamination Schemes	0.8	2.8

The RBHSC MRI scanner scheme, which was part funded by a charitable donation, completed in 2015/16. Work on the Acute Mental Health In-Patient Unit is ongoing with demolitions and site clearance now complete and the new Maternity Hospital scheme will shortly be retendered. Design and enabling work for the new Children's Hospital is continuing.

General Capital expenditure included a number of schemes to refurbish Trust buildings to improve patient experience and also to replace a range of clinical equipment.

Research and Development

Research to improve the care and management of patients is an important part of the Trust's overall activity, extending right across the health and social care spectrum. Care of patients and clients is informed by results of recent research in order to ensure that we can deliver the most up-to-date, evidence-based care possible.

Researchers within the Trust work closely with colleagues in partner organisations, including local universities, other Trusts, major charities and local and international companies to enable access to the most recent treatments in the context of clinical trials. The relationship with Queen's University Belfast is particularly important, and responsibility for oversight of many studies is shared by both organisations. Patients and clients of the Trust play an important role in suggesting research ideas and work closely with researchers to ensure that studies are completed effectively. Belfast Trust hosts a number of important elements of the regional Northern Ireland research structure, including the Northern Ireland Clinical Research Network, the Northern Ireland Clinical Research Facility, a Clinical Trials Unit and the Northern Ireland Cancer Trials Network. These provide expertise and research leadership for all of Northern Ireland. Funding for research within the Trust comes from a variety of sources, including Government, the EU, Research Councils, Charities and commercial partners.

The Trust research office has oversight of research taking place within the Trust and ensures that it is conducted in line with proper ethical standards and all relevant legislation. Around 600 research projects are taking place in the Trust at any time, with up to two hundred new research projects being approved each year. These range from small studies designed to better understand aspects of patient experience through to large national and international clinical trials of new drugs or cutting edge technology.

Our research continues to influence patient management and care in almost every part of the Trust.

In Cancer, routine care for many patients is delivered through participation in clinical trials which involves the use of new drugs or drug combinations; this helps to improve cancer treatment while also allowing patients to access experimental therapies which may bring particular benefit. And in orthopaedic surgery, our work to understand outcomes after joint replacement has helped the development of new hips joints with better function and long term outcomes.

Accountability Report

Donations and Fundraising

Charitable donations help us to improve the quality of care we provide to our patients and clients across the Trust. During 2015/16, in line with the previous financial year, the Trust received donations, income and legacies totalling just over £2.1m. This income is received mainly from former patients, clients and their relatives in recognition of the Trust's work. Individual donors are too numerous to mention, but examples of improvements we have made as a result of donations and legacies received during 2015/16 include:

- Funding of medical research in a number of areas including; Cystic Fibrosis, Endocrinology and Diabetes; and Cardiology, Ovarian and Bowel cancer
- The provision of multisensory therapy equipment at Muckamore Abbey Hospital
- The provision of a Zeiss Microscope for ENT Theatres at the Royal Victoria Hospital
- The provision of Theatre equipment including an Operating Table and Arthroscopy Equipment for the Royal Belfast Hospital for Sick Children
- Provision of Further Education training at Northern Regional College to develop and promote communication and life skills for patients from Muckamore Abbey Hospital
- Provision of toys, equipment and craft supplies, and visits from entertainers to the children's wards where play specialists interact with the children to help alleviate any anxieties and fears they may have and involve the children in rehabilitation activities
- The funding of the refurbishment of the Post Graduate Medical Centre at Belfast City Hospital, this has greatly enhanced the facilities and environment for training of nursing and medical staff.
- The delivery of Complementary Therapy Treatments to Haematology / Haemophilia Patients at Belfast City Hospital. This service is part of the psycho-social care element of treatment that supports the well-being and quality of life of patients
- Provision of rehabilitation activities, entertainment, outings and small Christmas gifts for Hospital inpatients, Elderly Care Facilities, Day Centre and Training Resource Centre clients throughout Belfast Trust.

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

Losses And Special Payments

Type of loss and special payment	2015/16 No. of Cases	2015/16 £	2014/15 £
Cash losses			
Cash Losses - Theft, fraud etc	3	141	0
Cash Losses - Overpayments of salaries, wages and allowances	0	0	0
Cash Losses - Other causes	0	0	0
	3	**141**	**0**
Claims abandoned			
Waived or abandoned claims	0	0	0
	0	**0**	**0**
Administrative write-offs			
Bad debts	426	340,631	162,851
Other	0	0	0
	426	**340,631**	**162,851**
Fruitless payments			
Late Payment of Commercial Debt	1	269	724
Other fruitless payments & constructive losses	0	0	0
	1	**269**	**724**
Stores losses			
Losses of accountable stores through any deliberate act	0	0	0
Other stores losses	10	193,235	127,657
	10	**193,235**	**127,657**
Special Payments			
Compensation payments			
- Clinical Negligence	222	12,592,707	12,474,503
- Public Liability	15	186,968	210,620
- Employers Liability	99	1,550,696	717,838
- Other	13	111,599	109,914
	349	**14,441,970**	**13,512,875**
Ex-gratia payments	32	23,215	52,716
Extra contractual	0	0	0
Special severance payments	0	0	0
TOTAL	**821**	**14,999,461**	**13,856,823**

Special Payments

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

Other Payments

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

Losses and Special Payments over £250,000

Losses and Special Payments over £250,000	Number of Cases	2015/16 £	2014/15 £
Cash losses	0	0	0
Claims abandoned	0	0	0
Administrative write-offs	0	0	0
Fruitless payments	0	0	0
Stores losses	0	0	0
Special Payments			
Compensation payments	10	6,668,703	5,724,427
Clinical negligence and other litigation (these cases are included in the total value of special payments in the table above)			
TOTAL	**10**	**6,668,703**	**5,724,427**

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

9th June 2016

Dr Michael McBride
Chief Executive

Date

Belfast Health and Social Care Trust

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

I certify that I have audited the financial statements of the Belfast Health and Social Care Trust and its group for the year ended 31 March 2016 under the Health and Personal Social Services (Northern Ireland) Order 1972, as amended. The financial statements comprise the Consolidated Statements of Comprehensive Net Expenditure, Financial Position, Changes in Taxpayers' Equity, Cash Flows, and the related notes. These financial statements have been prepared under the accounting policies set out within them. I have also audited the information in the Remuneration and Staff Report and Accountability and Audit Report within the Accountability Report that is described in that report as having been audited.

Respective responsibilities of the Accounting Officer and auditor

As explained more fully in the Statement of Accounting Officer's Responsibilities, the Accounting Officer is responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view. My responsibility is to audit, certify and report on the financial statements in accordance with the Health and Personal Social Services (Northern Ireland) Order 1972, as amended. I conducted my audit in accordance with International Standards on Auditing (UK and Ireland). Those standards require me and my staff to comply with the Auditing Practices Board's Ethical Standards for Auditors.

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the group's and Belfast Health and Social Care Trust's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the Belfast Health and Social Care Trust; and the overall presentation of the financial statements. In addition I read all the financial and non-financial information in the Annual Report to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by me in the course of performing the audit. If I become aware of any apparent material misstatements or inconsistencies I consider the implications for my certificate.

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.

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.

Accountability Report

Opinion on financial statements

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 2016 and of the net expenditure, cash flows and changes in taxpayers' equity for the year then ended; and
- the financial statements have been properly prepared in accordance with the Health and Personal Social Services (Northern Ireland) Order 1972, as amended and Department of Health (formerly Department of Health, Social Services and Public Safety) directions issued thereunder.

Opinion on other matters

In my opinion:

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

Matters on which I report by exception

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

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

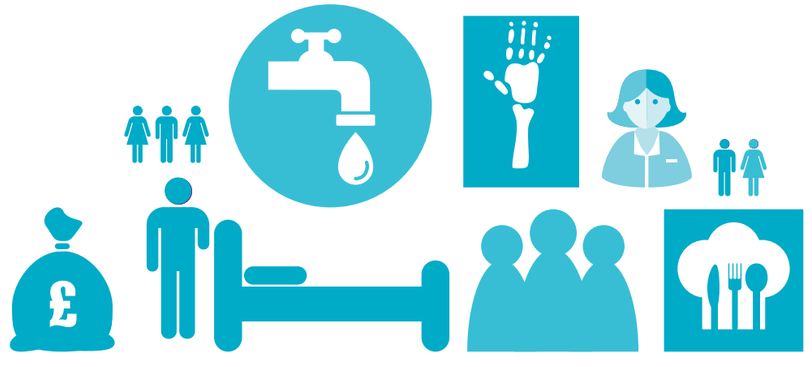
Report

I have no observations to make on these financial statements.

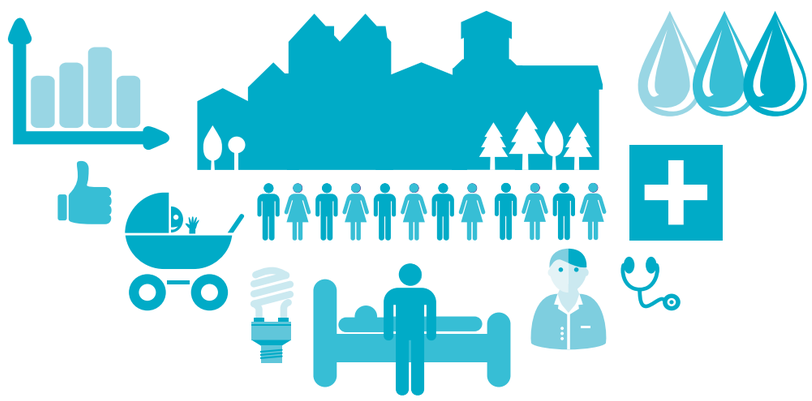
KJ Donnelly

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

15 June 2016



Financial Statements



BELFAST HEALTH AND SOCIAL CARE TRUST

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2016

FOREWORD

These accounts for the year ended 31 March 2016 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, Social Services and Public Safety.

BELFAST HEALTH AND SOCIAL CARE TRUST

CONSOLIDATED STATEMENT OF COMPREHENSIVE NET EXPENDITURE FOR THE YEAR ENDED 31 MARCH 2016

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	2016 £000s		2015 £000s	
		Trust	Consolidated	Trust	Consolidated
Income					
Income from activities	4.1	43,409	43,407	43,039	43,039
Other operating income	4.2	45,745	44,908	44,454	44,424
Deferred income	4.3	0	0	0	0
Total operating income		89,154	88,315	87,493	87,463
Expenditure					
Staff costs	3.1	(780,535)	(780,068)	(748,531)	(748,197)
Purchase of goods and services	3.2	(398,004)	(397,989)	(385,471)	(385,431)
Depreciation, amortisation, impairment charges	3.2	(43,753)	(43,753)	(67,032)	(67,032)
Provision expense	3.2	(18,091)	(18,091)	(18,132)	(18,132)
Other expenditures	3.2	(114,874)	(116,815)	(115,195)	(116,438)
Total operating expenditure		(1,355,257)	(1,356,716)	(1,334,361)	(1,335,230)
Net operating expenditure		**(1,266,103)**	**(1,268,401)**	**(1,246,868)**	**(1,247,767)**
Finance income	4.2	0	1,201	0	1,100
Finance expense	3.2	(1,423)	(1,423)	(1,621)	(1,621)
Net expenditure for the year		**(1,267,526)**	**(1,268,623)**	**(1,248,489)**	**(1,248,288)**
Revenue Resource Limit (RRL)	24.1	1,267,613	1,267,613	1,248,551	1,248,551
Add back charitable trust fund net expenditure		[redacted]	1,097	[redacted]	(201)
Surplus against RRL		**87**	**87**	**62**	**62**

OTHER COMPREHENSIVE EXPENDITURE

	NOTE	2016 £000s		2015 £000s	
		Trust	Consolidated	Trust	Consolidated
Items that will not be reclassified to net operating costs:					
Net gain/(loss) on revaluation of property, plant and equipment	5.1/5.2/8	54,038	54,038	37,429	37,429
Net gain/(loss) on revaluation of intangibles	6.1/6.2/8	0	0	0	0
Net gain/(loss) on revaluation of charitable assets		0	(2,223)	0	2,780
Items that may be reclassified to net operating costs:					
Net gain/(loss) on revaluation of investments		0	0	0	0
TOTAL COMPREHENSIVE EXPENDITURE for the year ended 31 March		**(1,213,488)**	**(1,216,808)**	**(1,211,060)**	**(1,208,079)**

The notes on pages 93 to 127 form part of these accounts.

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

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

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

BELFAST HEALTH AND SOCIAL CARE TRUST

CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT 31 MARCH 2016

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	2016 Trust £000s	2016 Consolidated £000s	2015 Trust £000s	2015 Consolidated £000s
Non Current Assets					
Property, plant and equipment	5.1/5.2	1,123,030	1,123,030	1,077,815	1,077,815
Intangible assets	6.1/6.2	11,262	11,262	13,029	13,029
Financial assets	7	0	42,709	0	45,381
Trade and other receivables	12	0	0	0	0
Other current assets	12	0	0	0	0
Total Non Current Assets		**1,134,292**	**1,177,001**	**1,090,844**	**1,136,225**
Current Assets					
Assets classified as held for sale	9	315	315	983	983
Inventories	10	15,174	15,174	14,162	14,162
Trade and other receivables	12	33,663	33,020	36,908	36,914
Other current assets	12	1,321	1,321	465	465
Intangible current assets	12	0	0	0	0
Financial assets	7	0	0	0	0
Cash and cash equivalents	11	11,490	12,337	14,005	14,526
Total Current Assets		61,963	62,167	66,523	67,050
Total Assets		**1,196,255**	**1,239,168**	**1,157,367**	**1,203,275**
Current Liabilities					
Trade and other payables	13	(179,345)	(179,708)	(174,151)	(174,189)
Other liabilities	13	(1,117)	(1,117)	(1,218)	(1,218)
Intangible current liabilities	13	0	0	0	0
Provisions	15	(23,311)	(23,311)	(28,911)	(28,911)
Total Current Liabilities		(203,773)	(204,136)	(204,280)	(204,318)
Total Assets less Current Liabilities		**992,482**	**1,035,032**	**953,087**	**998,957**
Non Current Liabilities					
Provisions	15	(41,766)	(41,766)	(40,704)	(40,704)
Other payables > 1 year	13	(10,002)	(10,002)	(12,251)	(12,251)
Financial liabilities	7	0	0	0	0
Total Non Current Liabilities		(51,768)	(51,768)	(52,955)	(52,955)
Total Assets less Total Liabilities		**940,714**	**983,264**	**900,132**	**946,002**
Taxpayers' Equity and other reserves					
Revaluation reserve		195,658	195,658	144,390	144,390
SoCNE reserve		745,056	745,056	755,742	755,742
Other reserves - charitable fund		0	42,550	0	45,870
Total Equity		**940,714**	**983,264**	**900,132**	**946,002**

The notes on pages 93 to 127 form part of these accounts.

The financial statements on pages 89 to 127 were approved by the Board on 9 June 2016 and were signed on its behalf by;

Signed ..... (Chairman) Date 9/6/16

Signed ..... (Chief Executive) Date 9/6/16

BELFAST HEALTH AND SOCIAL CARE TRUST

CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2016

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	2016 £000s	2015 £000s
Cash flows from operating activities			
Net surplus after interest/Net operating cost		(1,268,623)	(1,248,288)
Adjustments for non cash costs		61,731	85,267
(Increase)/decrease in trade and other receivables		3,038	(3,339)
Less movements in receivables relating to items not passing through the NEA			
Movements in receivables relating to the sale of property, plant and equipment		0	0
Movements in receivables relating to the sale of intangibles		0	0
Movements in receivables relating to finance leases		0	0
Movements in receivables relating to PFI and other service concession arrangement contracts		0	0
(Increase)/decrease in inventories		(1,012)	(732)
Increase/(decrease) in trade payables		3,169	(12,278)
Less movements in payables relating to items not passing through the NEA			
Movements in payables relating to the purchase of property, plant and equipment		5,120	2,737
Movements in payables relating to the purchase of intangibles		0	0
Movements in payables relating to finance leases		0	0
Movements in payables relating to PFI and other service concession arrangement contracts		(2,350)	3,694
Use of provisions	15	(22,629)	(14,362)
Net cash outflow from operating activities		(1,221,556)	(1,187,301)
Cash flows from investing activities			
Purchase of property, plant & equipment	5.1,5.2	(36,353)	(48,152)
Purchase of intangible assets	6.1,6.2	(1,953)	(6,570)
Proceeds of disposal of property, plant & equipment		122	15
Proceeds on disposal of intangibles		0	0
Proceeds on disposal of assets held for resale		752	5,551
Drawdown from investment fund		1,650	(1,098)
Share of income reinvested		(1,201)	(250)
Net cash outflow from investing activities		(36,983)	(50,504)
Cash flows from financing activities			
Grant in aid		1,254,000	1,233,000
Cap element of payments - finance leases and on balance sheet (SoFP) PFI and other service concession arrangements		2,350	(3,693)
Net cash inflow from financing activities		1,256,350	1,229,307
Net increase/(decrease) in cash & cash equivalents in the period		(2,189)	(8,498)
Cash & cash equivalents at the beginning of the period	11	14,526	23,024
Cash & cash equivalents at the end of the period	11	12,337	14,526

The notes on pages 93 to 127 form part of these accounts.

BELFAST HEALTH AND SOCIAL CARE TRUST

CONSOLIDATED STATEMENT OF CHANGES IN TAXPAYERS' EQUITY FOR THE YEAR ENDED 31 MARCH 2016

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 Social Services and Public Safety). 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 2014		**770,026**	**108,101**	**42,889**	**921,016**
Changes in Taxpayers' Equity 2014/15					
Grant from DHSSPS		1,233,000			1,233,000
Transfers between reserves		1,140	(1,140)	0	0
Comprehensive expenditure for the year		(1,248,489)	37,429	2,981	(1,208,079)
Transfer of asset ownership		(5)	0	0	(5)
Non cash charges - auditors remuneration	3.2	70			70
Movement - other		0			0
Balance at 31 March 2015		**755,742**	**144,390**	**45,870**	**946,002**
Changes in Taxpayers' Equity 2015/16					
Grant from DHSSPS		1,254,000			1,254,000
Transfers between reserves		0	0	0	0
Comprehensive expenditure for the year		(1,267,526)	54,038	(3,320)	(1,216,808)
Transfer of asset ownership		2,770	(2,770)	0	0
Non cash charges - auditors remuneration	3.2	70			70
Balance at 31 March 2016		**745,056**	**195,658**	**42,550**	**983,264**

BELFAST HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2016

NOTE 1 STATEMENT OF ACCOUNTING POLICIES

1 Authority

These accounts have been prepared in a form determined by the Department of Health, Social Services and Public Safety based on guidance from the Department of Finance and Personnel's 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 follow IFRS to the extent that it is meaningful and appropriate to HSC Trusts. Where a choice of accounting policy is permitted, the accounting policy which has been judged to be most appropriate to the particular circumstances of the Trust for the purpose of giving a true and fair view has been selected. The Trust's accounting policies have been applied consistently in dealing with items considered material in relation to the accounts, unless otherwise stated.
The PFI liability comparative figures shown within note 13 and 18 have been reclassified within the categories for less than and greater than 1 year, a smoothing effect to show a contained average figure for each year has been used to give a true and fairer view.

1.1 Accounting Convention

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

1.2 Currency and Rounding

These accounts are presented in UK Pounds sterling. The figures in the accounts are shown to the nearest £1,000.

1.3 Property, Plant and Equipment

Property, plant and equipment assets comprise Land, Buildings, Dwellings, Transport Equipment, Plant & Machinery, Information Technology, Furniture & Fittings, and Assets under construction.

Recognition
Property, plant and equipment must be capitalised if:

- it is held for use in delivering services or for administrative purposes;
- it is probable that future economic benefits will flow to, or service potential will be supplied to, the Trust;
- it is expected to be used for more than one financial year;
- the cost of the item can be measured reliably; and
- the item has cost of at least £5,000 (or less if so desired); or
- collectively, a number of items have a cost of at least £5,000 (or less if so desired) and individually have a cost of more than £1,000 (or less if so desired), where the assets are functionally interdependent, they had broadly simultaneous purchase dates, are anticipated to have simultaneous disposal dates and are under single managerial control; or
- items form part of the initial equipping and setting-up cost of a new building, ward or unit, irrespective of their individual or collective cost.

On initial recognition property, plant and equipment are measured at cost including any expenditure such as installation, directly attributable to bringing them into working condition. Items classified as "under construction" are recognised in the Statement of Financial Position to the extent that money has been paid or a liability has been incurred.

Valuation of Land and Buildings
Land and buildings are carried at the last professional valuation, in accordance with the Royal Institute of Chartered Surveyors (Statement of Asset Valuation Practice) Appraisal and Valuation Standards in so far as these are consistent with the specific needs of HSC.
The last valuation was carried out on 31 January 2015 by Land and Property Services (LPS) which is an independent executive within the Department of Finance and Personnel. The valuers are qualified to meet the 'Member of Royal Institution of Chartered Surveyors' (MRICS) standard. The valuation at 31 January 2015 was considered by LPS to be not materially different to 31 March 2016 and there has therefore been no change to the values used.
Professional revaluations of land and buildings are undertaken at least once in every five year period and are revalued annually, between professional valuations, using indices provided by LPS.

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

Fair values are determined as follows:

- Land and non-specialised buildings - open market value for existing use
- Specialised buildings - depreciated replacement cost
- Properties surplus to requirements - the lower of open market value less any material directly attributable selling costs or book value at date of moving to non - current assets.

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

Assets Under Construction (AUC)
Properties in the course of construction for service or administration purposes are carried at cost, less any impairment loss. Cost includes professional fees as allowed by IAS 23 for assets held at fair value. Assets are revalued and depreciation commences when they are brought into use. The Trust has no borrowing costs and as such, no interest is capitalised in this respect.

Short Life Assets
Short life assets are not indexed. Short life is defined as a useful life of up to and including 5 years. Short life assets are carried at depreciated historic cost as this is not considered to be materially different from fair value and are depreciated over their useful life.

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

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

1.4 Depreciation

No depreciation is provided on freehold land since land has unlimited or a very long established useful life. Items under construction are not depreciated until they are commissioned. Properties that are surplus to requirements and which meet the definition of "non - current assets held for sale" are also not depreciated.

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

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

1.5 Impairment loss

If there has been an impairment loss due to a general change in prices, the asset is written down to its recoverable amount, with the loss charged to the Revaluation Reserve to the extent that there is a balance on the reserve for the asset and, thereafter to expenditure within the Statement of Comprehensive Net Expenditure. If the impairment is due to the consumption of economic benefits, the full amount of the impairment is charged to the Statement of Comprehensive Net Expenditure and an amount up to the value of the impairment in the Revaluation Reserve is transferred to the Statement of Comprehensive Net Expenditure Reserve. Where an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of the recoverable amount but capped at the amount that would have been determined had there been no initial impairment loss. The reversal of the

impairment loss is credited firstly to the Statement of Comprehensive Net Expenditure to the extent of the decrease previously charged there and thereafter to the Revaluation Reserve.

1.6 Subsequent expenditure

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

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

1.7 Intangible assets

Intangible assets includes any of the following held - software, licences, trademarks, websites, development expenditure, Patents, Goodwill and intangible Assets under Construction. Software that is integral to the operating of hardware, for example an operating system, is capitalised as part of the relevant item of property, plant and equipment. Software that is not integral to the operation of hardware, for example application software, is capitalised as an intangible asset. Expenditure on research is not capitalised; it is recognised as an operating expense in the period in which it is incurred. Internally-generated assets are recognised if, and only if, all of the following have been demonstrated:

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

Recognition
Intangible assets are non-monetary assets without physical substance, which are capable of sale separately from the rest of the Trust's business or which arise from contractual or other legal rights. Intangible assets are considered to have a finite life. They are recognised only when it is probable that future economic benefits will flow to, or service potential be provided to, the Trust; where the cost of the asset can be measured reliably. All single items over £5,000 (or less if so desired) in value must be capitalised while intangible assets which fall within the grouped asset definition must be capitalised if their individual value is at least £1,000 each (or less if so desired) and the group is at least £5,000 in value (or less if so desired).

The amount recognised for internally-generated intangible assets is the sum of the expenditure incurred from the date of commencement of the intangible asset, until it is complete and ready for use.

Intangible assets acquired separately are initially recognised at fair value. Following initial recognition, intangible assets are carried at fair value by reference to an active market, and as no active market currently exists depreciated replacement cost has been used as fair value.

1.8 Donated assets

With effect from 1 April 2011, DFP guidance changed the policy on donated asset reserves. The donation reserve no longer exists. What used to be contained in the donated asset reserve has moved to the Statement of Comprehensive Net Expenditure Reserve (previously known as General Reserve) and to the Revaluation Reserve. Income for donated assets is now recognised when received.

1.9 Non-current assets held for sale

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

Assets classified as held for sale are not depreciated.

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

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

1.10 Inventories

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

1.11 Income

Operating Income relates directly to the operating activities of the Trust and is recognised when, and to the extent that, performance occurs, and is measured at the fair value of the consideration receivable.

Grant in aid
Funding received from other entities, including the Department 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.

1.12 Investments

The Trust does not have any investments.

1.13 Other expenses

Other operating expenses for goods or services are recognised when, and to the extent that, they have been received. They are measured at the fair value of the consideration payable.

1.14 Cash and cash equivalents

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

1.15 Leases

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

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

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

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

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

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

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

and recognised on a straight-line basis over the lease term.

1.16 Private Finance Initiative (PFI) transactions

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

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

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

Services received
The fair value of services received in the year is recorded under the relevant expenditure headings within 'operating expenses'.
PFI Assets
The PFI assets are recognised as property, plant and equipment, when they come into use. The assets are measured initially at fair value in accordance with the principles of IAS 17. Subsequently, the assets are measured at fair value, which is kept up to date in accordance with the Trust's approach for each relevant class of asset in accordance with the principles of IAS 16.

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

An annual finance cost is calculated by applying the implicit interest rate in the lease to the opening lease liability for the period, and is charged to 'Finance Costs' within the Statement of Comprehensive Net Expenditure.

The element of the annual unitary payment that is allocated as a finance lease rental is applied to meet the annual finance cost and to repay the lease liability over the contract term.

An element of the annual unitary payment increase due to cumulative indexation is allocated to the finance lease. In accordance with IAS 17, this amount is not included in the minimum lease payments, but is instead treated as contingent rent and is expensed as incurred. In substance, this amount is a finance cost in respect of the liability and the expense is presented as a contingent finance cost in the Statement of Comprehensive Net Expenditure.

Lifecycle replacement
Components of the asset replaced by the operator during the contract ('lifecycle replacement') are capitalised where they meet the Trust's criteria for capital expenditure. They are capitalised at the time they are provided by the operator and are measured initially at their fair value.

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

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

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

Off Statement of Financial Position PFI
The Trust has one off Statement of Financial Position PFI agreement where the asset has been determined under IFRS to belong to the contractor. The Trust does not have the asset on its Statement of Financial Position, no

payments to the contractor are made therefore no financial impact to the Trust is reflected in the Statement of Comprehensive Net Expenditure.

1.17 Financial instruments

Financial Assets
Financial assets are recognised in 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.

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 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.

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

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

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

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

1.18 Provisions

In accordance with IAS 37, provisions are recognised when the Trust has a present legal or constructive obligation as a result of a past event, it is probable that the Trust will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation. The amount recognised as a provision is the best estimate of the expenditure required to settle the obligation at the end of the reporting period, taking into account the risks and uncertainties. Where a provision is measured using the cash flows estimated to settle the obligation, its carrying amount is the present value of those cash flows using DFP's discount rate of -1.55% (negative real rate) for 0 up to and including 5 years, -1.00% (negative real rate) after year 5 up to 10 years and -0.80% (negative real rate) for 10 years or more (+1.37% for employee early departure obligations for all periods).

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

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

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

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

1.19 Contingencies

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.

Where the time value of money is material, contingencies are disclosed at their present value.

1.20 Employee benefits

Short-term employee benefits
Under the requirements of IAS 19: Employee Benefits, staff costs must be recorded as an expense as soon as the organisation is obligated to pay them. This includes the cost of any untaken leave that has been earned at the year end. This cost has been estimated using average staff numbers and costs applied to the average untaken leave balance determined from the results of a survey to ascertain leave balances as at 31 March 2016. 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 Superannuation 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 DHSSPS. 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 Superannuation Scheme can be found in the HSC Superannuation Scheme Statement in the Departmental Resource Account for the Department of Health, Social Services and Public Safety.

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

As per the requirements of IAS 19, full actuarial valuations by a professionally qualified actuary are required at intervals not exceeding four years. The actuary reviews the most recent actuarial valuation at the Statement of Financial Position date and updates it to reflect current conditions. A full valuation for Resource Accounts purposes as at 31 March 2012 was certified in February 2015 and is used in the 2015/16 accounts.

1.21 Reserves

Statement of Comprehensive Net Expenditure Reserve
Accumulated surpluses are accounted for in the Statement of Comprehensive Net Expenditure Reserve.

Revaluation Reserve
The Revaluation Reserve reflects the unrealised balance of cumulative indexation and revaluation adjustments to assets.

1.22 Value Added Tax

Where output VAT is charged or input VAT is recoverable, the amounts are stated net of VAT. Irrecoverable VAT is charged to the relevant expenditure category or included in the capitalised purchase cost of fixed assets.

1.23 Third party assets

Assets belonging to third parties (such as money held on behalf of patients) are not recognised in the accounts since the Trust has no beneficial interest in them. Details of third party assets are given in Note 23 to the accounts.

1.24 Government Grants

Government assistance for capital projects whether from UK, or Europe, were treated as a Government grant even where there were no conditions specifically relating to the operating activities of the entity other than the requirement

to operate in certain regions or industry sectors. Such grants (does not include grant-in-aid) were previously credited to a government grant reserve and were released to income over the useful life of the asset.

DFP issued new guidance effective from 1 April 2011. Government grant reserves are no longer permitted. Income is generally recognised when it is received. In exceptional cases where there are conditions attached to the use of the grant, which, if not met, would mean the grant is repayable, the income should be deferred and released when obligations are met. The note to the financial statements distinguishes between grants from UK government entities and grants from European Union.

1.25 Losses and Special Payments

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

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

1.26 Charitable Trust Account Consolidation

In 2012-13, HM Treasury/DFP agreed a one year extension to the exemption granted by HM Treasury from the FReM consolidation accounting policy which otherwise would have required the HSC Trusts and ALBs financial statements to consolidate the accounts of controlled charitable organisations and funds held on trust. This exemption no longer applies and as a result the financial performance and funds have been consolidated. The HSC Trusts and ALBs 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 Health and Social Care Trust as intended by the benefactor. It is for the Gifts and Endowments/Charitable Trust Fund Committee within Trusts to manage the internal disbursements. The committee ensures that charitable donations received by the Trust are appropriately managed, invested, expended and controlled, in a manner that is consistent with the purposes for which they were given and with the Trust’s Standing Financial Instructions, Departmental guidance and legislation.

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

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

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

Accounting boundary IFRS' are currently adapted in the FReM so that the Westminster departmental accounting boundary is based on ONS control criteria, as designated by Treasury. A similar review in NI, which will bring NI departments under the same adaptation, has been carried out but a decision has yet to be made by the Executive. Should the Executive agree to the recommendations, the accounting boundary for departments will change and there will also be an impact on departments around the disclosure requirements under IFRS12. ALBs apply IFRS in full and their consolidation boundary may change as a result of the new Standards.

BELFAST HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2016

ANALYSIS OF NET EXPENDITURE BY SEGMENT

NOTE 2

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.

	2016			2015		
Directorate	**Staff Costs £000s**	**Other Expenditure £000s**	**Total Expenditure £000s**	**Staff Costs £000s**	**Other Expenditure £000s**	**Total Expenditure £000s**
Surgery and Specialist Services	142,641	106,075	248,716	138,172	110,671	248,843
Adult Social and Primary Care	160,063	144,715	304,778	151,931	141,624	293,555
Childrens; Community Services	39,289	25,813	65,102	37,588	24,654	62,242
Unscheduled & Acute Care	210,051	95,128	305,179	194,789	86,380	281,169
Specialist Hospitals and Women's Health	117,877	57,085	174,962	116,293	61,111	177,404
Patient and Client Support Services	46,407	15,528	61,935	45,605	16,248	61,853
Other Trust Service/Corporate Group	64,207	75,477	139,684	64,153	66,461	130,614
Expenditure for Reportable Segments net of Non Cash Expenditure	**780,535**	**519,821**	**1,300,356**	**748,531**	**507,149**	**1,255,680**
Non Cash Expenditure			**56,324**			**80,302**
Total Expenditure per Net Expenditure Account			**1,356,680**			**1,335,982**
Income Note 4			**89,154**			**87,493**
Net Expenditure			**1,267,526**			**1,248,489**
Revenue Resource Limit			**1,267,613**			**1,248,551**
Surplus / (Deficit) against RRL			**87**			**62**

BELFAST HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2016

NOTE 3.1 STAFF COSTS

	2016			2015
Staff costs comprise:	Permanently employed staff	Others	Total	Total
	£000s	£000s	£000s	£000s
Wages and salaries	616,664	38,127	654,791	637,380
Social security costs	49,267	476	49,743	49,837
Other pension costs	76,134	503	76,637	61,934
Sub-Total	742,065	39,106	781,171	749,151
Capitalised staff costs	636	0	636	620
Total staff costs reported in SoCNE	741,429	39,106	780,535	748,531
Less recoveries in respect of outward secondments			(7,229)	(7,883)
Total net costs			**773,306**	**740,648**

Total Net costs of which:	£000s	£000s
Belfast HSC Trust	780,535	748,531
Charitable Trust Fund	0	0
Consolidation Adjustments	(467)	(334)
Total	780,068	748,197

BELFAST HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2016

NOTE 3.2 OPERATING EXPENSES

	2016 £000s		2015 £000s	
Operating Expenses are as follows:-	Trust	Consolidated	Trust	Consolidated
Purchase of care from non-HPSS bodies	151,813	151,813	149,112	149,112
Revenue grants to voluntary organisations	11,950	11,950	11,387	11,387
Personal social services	14,898	14,898	13,994	13,994
Recharges from other HSC organisations	2,786	2,786	2,586	2,586
Supplies and services - Clinical	222,589	222,576	212,579	212,540
Supplies and services - General	12,381	12,379	13,093	13,092
Establishment	12,434	12,434	13,052	13,052
Transport	3,421	3,421	3,518	3,518
Premises	48,286	48,246	52,141	51,961
Bad debts	461	461	3	3
Rentals under operating leases	922	922	932	932
Interest charges	1,423	1,423	1,621	1,621
PFI and other service concession arrangements service charges	9,238	9,238	9,059	9,059
BSO services	8,435	8,435	8,101	8,101
Training	2,093	2,087	1,973	1,972
Patients travelling expenses	1,027	1,027	807	807
Costs of exit packages not provided for	983	983	0	0
Other charitable expenditure	0	1,987	0	1,424
Miscellaneous expenditure	9,196	9,196	8,226	8,226
Non cash items				
Depreciation	54,207	54,207	50,698	50,698
Amortisation	3,720	3,720	2,523	2,523
Impairments	(14,174)	(14,174)	13,811	13,811
(Profit) on disposal of property, plant & equipment (excluding profit on land)	(119)	(119)	0	0
Loss on disposal of property, plant & equipment (including land)	14	14	33	33
Provisions provided for in year	18,488	18,488	18,283	18,283
Cost of borrowing of provisions (unwinding of discount on provisions)	(397)	(397)	(151)	(151)
Auditors remuneration	70	75	70	75
Add back of notional charitable expenditure	0	(5)	0	(5)
Total	**576,145**	**578,071**	**587,451**	**588,654**

BELFAST HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2016

NOTE 4 INCOME

4.1 Income from Activities

	2016 £000s		2015 £000s	
	Trust	Consolidated	Trust	Consolidated
GB/Republic of Ireland Health Authorities	1,051	1,051	570	570
HSC Trusts	379	379	343	343
Non-HSC:- Private patients	3,032	3,030	3,199	3,199
Non-HSC:- Other	3,547	3,547	4,226	4,226
Clients contributions	35,400	35,400	34,701	34,701
Total	**43,409**	**43,407**	**43,039**	**43,039**

4.2 Other Operating Income

	2016 £000s		2015 £000s	
	Trust	Consolidated	Trust	Consolidated
Other income from non-patient services	30,646	30,604	32,496	32,309
Seconded staff	7,229	6,998	7,883	7,723
Charitable and other contributions to expenditure by core trust	4,298	4,045	3,757	3,549
Donations / Government grant / Lottery funding for non current assets	3,494	2,230	318	144
Charitable income received by charitable trust fund	0	953	0	699
Investment income	0	1,201	0	1,100
Profit on disposal of land	78	78	0	0
Total	**45,745**	**46,109**	**44,454**	**45,524**

4.3 Deferred income

	2016 £000s		2015 £000s	
	Trust	Consolidated	Trust	Consolidated
Income released from conditional grants	0	0	0	0
Total	**0**	**0**	**0**	**0**
TOTAL INCOME	**89,154**	**89,516**	**87,493**	**88,563**

BELFAST HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2016

NOTE 5.1 Consolidated Property, plant & equipment - year ended 31 March 2016

	Land	Buildings (excluding dwellings)	Dwellings	Assets under Construction	Plant and Machinery (Equipment)	Transport Equipment	Information Technology (IT)	Furniture and Fittings	Total
	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s
Cost or Valuation									
At 1 April 2015	94,830	692,323	30,866	170,808	194,816	8,845	42,847	8,155	1,243,490
Indexation	301	52,104	2,438	0	2,191	51	0	42	57,127
Additions	0	8,313	38	6,507	8,088	326	4,280	53	27,605
Donations / Government grant / Lottery funding	0	993	0	0	1,784	0	74	4	2,855
Reclassifications	0	0	0	0	0	0	0	0	0
Transfers	(30)	137,723	0	(141,940)	4,979	(12)	11	7	738
Revaluation	0	0	0	0	0	0	0	0	0
Impairment charged to the SoCNE	0	(2,137)	(16)	(10,093)	(57)	0	0	0	(12,303)
Impairment charged to the revaluation reserve	0	0	0	0	(7)	0	0	0	(7)
Reversal of impairments	4,424	22,326	322	0	0	0	0	0	27,072
Disposals	0	0	0	0	(28,320)	(696)	(2)	(8)	(29,026)
At 31 March 2016	**99,525**	**911,645**	**33,648**	**25,282**	**183,474**	**8,514**	**47,210**	**8,253**	**1,317,551**
Depreciation									
At 1 April 2015	0	4,371	159	0	126,791	4,714	23,974	5,666	165,675
Indexation	0	1,542	76	0	1,401	29	0	32	3,080
Reclassifications	0	0	0	0	0	0	0	0	0
Transfers	0	1	0	0	(5)	(12)	11	0	(5)
Revaluation	0	0	0	0	0	0	0	0	0
Impairment charged to the SoCNE	0	(1)	(1)	0	(43)	0	0	0	(45)
Impairment charged to the revaluation reserve	0	0	0	0	(5)	0	0	0	(5)
Reversal of impairments (indexn)	0	627	10	0	0	0	0	0	637
Disposals	0	0	0	0	(28,320)	(693)	(2)	(8)	(29,023)
Provided during the year	0	27,919	1,050	0	16,971	1,005	6,670	592	54,207
At 31 March 2016	**0**	**34,459**	**1,294**	**0**	**116,790**	**5,043**	**30,653**	**6,282**	**194,521**
Carrying Amount									
At 31 March 2016	**99,525**	**877,186**	**32,354**	**25,282**	**66,684**	**3,471**	**16,557**	**1,971**	**1,123,030**
At 31 March 2015	**94,830**	**687,952**	**30,707**	**170,808**	**68,025**	**4,131**	**18,873**	**2,489**	**1,077,815**
Asset financing									
Owned	99,525	877,186	32,354	25,282	44,491	3,471	16,557	1,971	1,100,837
Finance leased	0	0	0	0	0	0	0	0	0
On B/S (SoFP) PFI and other service concession arrangements contracts	0	0	0	0	22,193	0	0	0	22,193
Carrying Amount									
At 31 March 2016	**99,525**	**877,186**	**32,354**	**25,282**	**66,684**	**3,471**	**16,557**	**1,971**	**1,123,030**
Of which:									
Trust	99,525	877,186	32,354	25,282	66,684	3,471	16,557	1,971	1,123,030
Charitable trust fund	0	0	0	0	0	0	0	0	0

Any fall in value through negative indexation or revaluation is shown as an impairment
The total amount of depreciation charged in the Statement of Comprehensive Net Expenditure in respect of assets held under finance leases and hire purchase contracts is £0 (2015 £0).

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

	2016 £000s	2015 £000s
Donations	2,855	288
Government grant	0	0
Lottery funding	0	0

Professional revaluations of land and buildings are undertaken by Land and Property Services (LPS) at least once in every five year period and are revalued annually, between professional valuations, using indices provided by LPS. See Accounting Policy Note 1, Section 1.3 for more details of valuation of Property, Plant and Equipment.

The Trust's Land, Buildings and Dwellings were all revalued at 31 January 2015 by Land and Property Services. The valuations were carried out by the following valuers; Mr Neil McCall MRICS ; Mr Desy Monaghan MRICS; Mr Paul Beardmore MRICS

BELFAST HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2016

NOTE 5.2 Consolidated Property, plant & equipment - year ended 31 March 2015

	Land	Buildings (excluding dwellings)	Dwellings	Assets under Construction	Plant and Machinery (Equipment)	Transport Equipment	Information Technology (IT)	Furniture and Fittings	Total
	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s
Cost or Valuation									
At 1 April 2014	99,247	771,129	28,375	167,792	183,505	8,605	40,051	8,024	1,306,728
Indexation	0	0	0	0	3,157	0	0	0	3,157
Additions	0	13,476	648	9,237	18,308	479	2,848	131	45,127
Donations / Government grant / Lottery funding	0	81	0	0	180	0	27	0	288
Reclassifications	0	0	0	0	0	0	0	0	0
Transfers	(387)	489	5,821	(6,254)	(14)	0	28	0	(317)
Revaluation exercise accumulated depreciation adjustment	0	(111,761)	(4,567)	0	0	0	0	0	(116,328)
Revaluation	1,363	46,698	2,528	33	0	0	0	0	50,622
Impairment charged to the SoCNE	(13,453)	(17,132)	(476)	0	0	0	0	0	(31,061)
Impairment charged to the revaluation reserve	(1,366)	(12,272)	(622)	0	0	0	0	0	(14,260)
Reversal of impairments (indexn)	9,426	7,730	214	0	0	0	0	0	17,370
Disposals	0	(6,115)	(1,055)	0	(10,320)	(239)	(107)	0	(17,836)
At 31 March 2015	**94,830**	**692,323**	**30,866**	**170,808**	**194,816**	**8,845**	**42,847**	**8,155**	**1,243,490**
Depreciation									
At 1 April 2014	0	97,473	4,148	0	119,184	3,996	17,159	5,080	247,040
Indexation	0	0	0	0	2,090	0	0	0	2,090
Reclassifications	0	0	0	0	0	0	0	0	0
Transfers	0	(4)	4	0	(8)	0	0	0	(8)
Revaluation exercise accumulated depreciation adjustment	0	(111,761)	(4,567)	0	0	0	0	0	(116,328)
Revaluation	0	0	0	0	0	0	0	0	0
Impairment charged to the SoCNE	0	0	0	0	0	0	0	0	0
Impairment charged to the revaluation reserve	0	0	0	0	0	0	0	0	0
Reversal of impairments (indexn)	0	0	0	0	0	0	0	0	0
Disposals	0	(6,115)	(1,055)	0	(10,302)	(238)	(107)	0	(17,817)
Provided during the year	0	24,778	1,629	0	15,827	956	6,922	586	50,698
At 31 March 2015	**0**	**4,371**	**159**	**0**	**126,791**	**4,714**	**23,974**	**5,666**	**165,675**
Carrying Amount									
At 31 March 2015	**94,830**	**687,952**	**30,707**	**170,808**	**68,025**	**4,131**	**18,873**	**2,489**	**1,077,815**
At 1 April 2014	**99,247**	**673,656**	**24,227**	**167,792**	**64,321**	**4,609**	**22,892**	**2,944**	**1,059,688**
Asset financing									
Owned	94,830	687,952	30,707	170,808	42,743	4,131	18,873	2,489	1,052,533
Finance leased	0	0	0	0	0	0	0	0	0
On B/S (SoFP) PFI and other service concession arrangements contracts	0	0	0	0	25,282	0	0	0	25,282
Carrying Amount									
At 31 March 2015	**94,830**	**687,952**	**30,707**	**170,808**	**68,025**	**4,131**	**18,873**	**2,489**	**1,077,815**
Asset financing									
Owned	99,247	673,656	24,227	167,792	42,456	4,609	22,892	2,944	1,037,823
Finance leased	0	0	0	0	0	0	0	0	0
On B/S (SoFP) PFI and other service concession arrangements contracts	0	0	0	0	21,865	0	0	0	21,865
Carrying Amount									
At 1 April 2014	**99,247**	**673,656**	**24,227**	**167,792**	**64,321**	**4,609**	**22,892**	**2,944**	**1,059,688**
Carrying amount comprises:									
Trust at 31 March 2016	99,525	877,186	32,354	25,282	66,684	3,471	16,557	1,971	1,123,030
Charitable trust fund at 31 March 2016	0	0	0	0	0	0	0	0	0
	99,525	877,186	32,354	25,282	66,684	3,471	16,557	1,971	1,123,030
Trust at 31 March 2015	94,830	687,952	30,707	170,808	68,025	4,131	18,873	2,489	1,077,815
Charitable trust fund at 31 March 2015	0	0	0	0	0	0	0	0	0
	94,830	687,952	30,707	170,808	68,025	4,131	18,873	2,489	1,077,815
Trust at 1 April 2014	99,247	673,656	24,227	167,792	64,321	4,609	22,892	2,944	1,059,688
Charitable trust fund at 1 April 2014	0	0	0	0	0	0	0	0	0
	99,247	673,656	24,227	167,792	64,321	4,609	22,892	2,944	1,059,688

BELFAST HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2016

NOTE 6.1 Consolidated Intangible assets - year ended 31 March 2016

	Software Licenses	Information Technology	Total
	£000s	£000s	£000s
Cost or Valuation			
At 1 April 2015	20,723	0	20,723
Indexation	0	0	0
Additions	1,314	0	1,314
Donations / Government grant / Lottery funding	639	0	639
Reclassifications	0	0	0
Transfers	5	0	5
Revaluation	0	0	0
Impairment charged to the SoCNE	0	0	0
Impairment charged to the revaluation reserve	0	0	0
Disposals	0	0	0
At 31 March 2016	**22,681**	**0**	**22,681**
Amortisation			
At 1 April 2015	7,694	0	7,694
Indexation	0	0	0
Reclassifications	0	0	0
Transfers	5	0	5
Revaluation	0	0	0
Impairment charged to the SoCNE	0	0	0
Impairment charged to the revaluation reserve	0	0	0
Disposals	0	0	0
Provided during the year	3,720	0	3,720
At 31 March 2016	**11,419**	**0**	**11,419**
Carrying Amount			
At 31 March 2016	**11,262**	**0**	**11,262**
At 31 March 2015	**13,029**	**0**	**13,029**
Asset financing			
Owned	11,262	0	11,262
Finance leased	0	0	0
On B/S (SoFP) PFI and other service concession arrangements contracts	0	0	0
Carrying Amount			
At 31 March 2016	**11,262**	**0**	**11,262**

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:

	2016	2015
	£000s	£000s
Donations	639	30
Government grant	0	0
Lottery funding	0	0

BELFAST HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2016

NOTE 6.2 Consolidated Intangible assets - year ended 31 March 2015

	Software Licenses £000s	Information Technology £000s	Total £000s
Cost or Valuation			
At 1 April 2014	14,181	0	14,181
Indexation	0	0	0
Additions	6,540	0	6,540
Donations / Government grant / Lottery funding	30	0	30
Reclassifications	0	0	0
Transfers	(28)	0	(28)
Revaluation	0	0	0
Impairment charged to the SoCNE	0	0	0
Impairment charged to the revaluation reserve	0	0	0
Disposals	0	0	0
At 31 March 2015	**20,723**	**0**	**20,723**
Amortisation			
At 1 April 2014	5,171	0	5,171
Indexation	0	0	0
Reclassifications	0	0	0
Transfers	0	0	0
Revaluation	0	0	0
Impairment charged to the SoCNE	0	0	0
Impairment charged to the revaluation reserve	0	0	0
Disposals	0	0	0
Provided during the year	2,523	0	2,523
At 31 March 2015	**7,694**	**0**	**7,694**
Carrying Amount			
At 31 March 2015	**13,029**	**0**	**13,029**
At 1 April 2014	**9,010**	**0**	**9,010**
Asset financing			
Owned	13,029	0	13,029
Finance leased	0	0	0
On B/S (SoFP) PFI and other service concession arrangements contracts	0	0	0
Carrying Amount			
At 31 March 2015	**13,029**	**0**	**13,029**
Asset financing			
Owned	9,010	0	9,010
Finance leased	0	0	0
On B/S (SoFP) PFI and other service concession arrangements contracts	0	0	0
Carrying Amount			
At 1 April 2014	**9,010**	**0**	**9,010**
Carrying amount comprises:			
Trust at 31 March 2016	11,262	0	11,262
Charitable trust fund at 31 March 2016	0	0	0
	11,262	0	11,262
Trust at 31 March 2015	13,029	0	13,029
Charitable trust fund at 31 March 2015	0	0	0
	13,029	0	13,029
Trust at 1 April 2014	9,010	0	9,010
Charitable trust fund at 1 April 2014	0	0	0
	9,010	0	9,010

BELFAST HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2016

NOTE 7 FINANCIAL INSTRUMENTS

As the cash requirements of NDPB Green are met through Grant-in-Aid provided by the Department of Health, Social Services and Public Safety, 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.

	2016			2015		
	Investments £000s	Assets £000s	Liabilities £000s	Investments £000s	Assets £000s	Liabilities £000s
Balance at 1 April	45,381	0	0	41,253	0	0
Additions	1,201	0	0	1,348	0	0
Disposals	(1,650)	0	0	0	0	0
Revaluations	(2,223)	0	0	2,780	0	0
Balance at 31 March	42,709	0	0	45,381	0	0
Trust	0	0	0	0	0	0
Charitable trust fund	42,709	0	0	45,381	0	0
	42,709	0	0	45,381	0	0

NOTE 7.1 Market value of investments as at 31 March 2016

	Held in UK £000s	Held outside UK £000s	2016 Total £000s	2015 Total £000s
Investment properties	0	0	0	0
Investments listed on Stock Exchange	0	0	0	0
Investments in CIF	42,709	0	42,709	45,381
Investments in a Common Deposit Fund or Investment Fund	0	0	0	0
Unlisted securities	0	0	0	0
Cash held as part of the investment portfolio	0	0	0	0
Investments in connected bodies	0	0	0	0
Other investments	0	0	0	0
Total market value of fixed asset investments	42,709	0	42,709	45,381

The only financial instruments held directly by the Trust as at 31 March 2016 are cash, trade and other receivables and trade and other liabilities. Details of these can be seen at Notes 11, 12 and 13 respectively.

BELFAST HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2016

NOTE 8 IMPAIRMENTS

	2016		
	Property, plant & equipment £000s	Intangibles £000s	Total £000s
Total value of impairments for the year	(14,165)	0	(14,165)
Impairments which revaluation reserve covers (shown in Other Comprehensive Expenditure Statement)	9	0	9
Impairments charged / (credited) to Statement of Comprehensive Net Expenditure	**(14,174)**	**0**	**(14,174)**

	2015		
	Property, plant & equipment £000s	Intangibles £000s	Total £000s
Total value of impairments for the year	28,071	0	28,071
Impairments which revaluation reserve covers (shown in Other Comprehensive Expenditure Statement)	14,260	0	14,260
Impairments charged / (credited) to Statement of Comprehensive Net Expenditure	**13,811**	**0**	**13,811**

BELFAST HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2016

NOTE 9 ASSETS CLASSIFIED AS HELD FOR SALE

	Land		Buildings		Total	
	2016 £000s	2015 £000s	2016 £000s	2015 £000s	2016 £000s	2015 £000s
Cost						
At 1 April	818	5,762	212	662	1,030	6,424
Transfers in	30	386	0	0	30	386
Transfers out	0	0	0	(52)	0	(52)
Impairment charged to the SoCNE	0	(120)	(3)	0	(3)	(120)
Impairment charged to the revaluation reserve	0	0	(7)	0	(7)	0
(Disposals)	(533)	(5,210)	(202)	(398)	(735)	(5,608)
At 31 March	**315**	**818**	**0**	**212**	**315**	**1,030**
Depreciation						
At 1 April	0	0	47	72	47	72
Transfers in	0	0	0	3	0	3
Transfers out	0	0	0	0	0	0
Impairment charged to the SoCNE	0	0	0	0	0	0
Impairment charged to the revaluation reserve	0	0	0	0	0	0
(Disposals)	0	0	(47)	(28)	(47)	(28)
At 31 March	**0**	**0**	**0**	**47**	**0**	**47**
Carrying amount at 31 March	**315**	**818**	**0**	**165**	**315**	**983**

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

During the year ended 31 March 2016, the following properties were sold. Fair value at disposal date is also shown below;

· 53-57 Davaar Avenue	£40,000
· 195 Templemore Avenue	£70,000
· 106 Cullingtree Road (Grovetree House)	£295,000
· 37 Glantane Drive	£60,000
· 14 Lower Crescent	£118,239
· Millar Lane DC	£75,000
· Land at Knockbracken	£30,000

At 31 March 2016 non current assets held for resale comprise ;

· Land for Supported Housing Muckamore

BELFAST HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2016

NOTE 10 INVENTORIES

	2016 £000s		2015 £000s	
Classification	**Trust**	**Consolidated**	**Trust**	**Consolidated**
X-ray	328	328	227	227
Pharmacy supplies	8,007	8,007	6,072	6,072
Theatre equipment	4,706	4,706	4,627	4,627
Community care appliances	564	564	1,417	1,417
Laboratory materials	484	484	634	634
Fuel	445	445	548	548
Building & engineering supplies	633	633	632	632
Other	7	7	5	5
Total	**15,174**	**15,174**	**14,162**	**14,162**

BELFAST HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2016

NOTE 11 CASH AND CASH EQUIVALENTS

	2016 £000s		2015 £000s	
	Core Trust	**Consolidated**	**Core Trust**	**Consolidated**
Balance at 1st April	14,005	14,526	21,393	23,024
Net change in cash and cash equivalents	(2,515)	(2,189)	(7,388)	(8,498)
Balance at 31st March	**11,490**	**12,337**	**14,005**	**14,526**

The following balances at 31 March were held at	2016 £000s		2015 £000s	
	Core Trust	**Consolidated**	**Core Trust**	**Consolidated**
Commercial banks and cash in hand	11,490	12,337	14,005	14,526
Balance at 31st March	**11,490**	**12,337**	**14,005**	**14,526**

BELFAST HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2016

NOTE 12 TRADE RECEIVABLES, FINANCIAL AND OTHER ASSETS

	2016 £000s		2015 £000s	
Amounts falling due within one year	**Trust**	**Consolidated**	**Trust**	**Consolidated**
Trade receivables	3,343	3,343	8,344	8,344
Deposits and advances	0	0	0	0
VAT receivable	12,858	12,858	12,883	12,883
Other receivables - not relating to fixed assets	15,479	15,439	15,681	15,687
Other receivables - relating to property plant and equipment	1,983	1,380	0	0
Trade and other receivables	33,663	33,020	36,908	36,914
Prepayments and accrued income	1,321	1,321	465	465
Other current assets	1,321	1,321	465	465
Carbon reduction commitment	0	0	0	0
Intangible current assets	0	0	0	0
Amounts falling due after more than one year				
Trade receivables	0	0	0	0
Deposits and advances	0	0	0	0
Other receivables	0	0	0	0
Trade and other receivables	0	0	0	0
Prepayments and accrued income	0	0	0	0
Other current assets falling due after more than one year	0	0	0	0
TOTAL TRADE AND OTHER RECEIVABLES	33,663	33,020	36,908	36,914
TOTAL OTHER CURRENT ASSETS	1,321	1,321	465	465
TOTAL INTANGIBLE CURRENT ASSETS	0	0	0	0
TOTAL RECEIVABLES AND OTHER CURRENT ASSETS	**34,984**	**34,341**	**37,373**	**37,379**

The balances are net of a provision for bad debts of £4,994k (2015 £4,978k)

BELFAST HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2016

NOTE 13 TRADE PAYABLES AND OTHER CURRENT LIABILITIES

13.1 Trade payables and other current liabilities

	2016 £000s		2015 £000s	
Amounts falling due within one year	**Trust**	**Consolidated**	**Trust**	**Consolidated**
Other taxation and social security	25,861	25,861	26,297	26,297
Trade capital payables - property, plant and equipment	17,102	17,102	22,222	22,222
Trade revenue payables	79,419	79,419	75,465	75,465
Payroll payables	48,458	48,458	42,814	42,814
Clinical negligence payables	229	229	0	0
BSO payables	2,190	2,190	2,917	2,917
Other payables	6,086	6,449	4,436	4,474
Accruals and deferred income	0	0	0	0
Trade and other payables	179,345	179,708	174,151	174,189
Current part of imputed finance lease element of on balance sheet (SoFP) PFI and other service concession arrangements contracts	1,117	1,117	1,218	1,218
Other current liabilities	1,117	1,117	1,218	1,218
Carbon reduction commitment	0	0	0	0
Intangible current liabilities	0	0	0	0
Total payables falling due within one year	180,462	180,825	175,369	175,407
Amounts falling due after more than one year				
Other payables, accruals and deferred income	0	0	0	0
Trade and other payables	0	0	0	0
Imputed finance lease element of on balance sheet (SoFP) PFI and other service concession arrangements contracts	10,002	10,002	12,251	12,251
Total non current other payables	10,002	10,002	12,251	12,251
TOTAL TRADE PAYABLES AND OTHER CURRENT LIABILITIES	**190,464**	**190,827**	**187,620**	**187,658**

NOTE 13.2 LOANS

Loans

The Belfast Health and Social Care Trust did not have any loans payable at either 31 March 2016 or 31 March 2015.

BELFAST HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2016

NOTE 14 PROMPT PAYMENT POLICY

14.1 Public Sector Payment Policy - Measure of Compliance

The Department requires that Trusts pay their non HSC trade creditors in accordance with the Better Payments Practice Code and Government Accounting Rules. The Trust's payment policy is consistent with the Better Payments Practice code and Government Accounting rules and its measure of compliance is:

	2016 Number	2016 Value £000s	2015 Number	2015 Value £000s
Total bills paid	456,149	658,591	382,186	472,431
Total bills paid within 30 days of receipt of an undisputed invoice	408,969	600,914	307,216	386,474
% of bills paid within 30 days of receipt of an undisputed invoice	**89.7%**	**91.2%**	**80.4%**	**81.8%**
Total bills paid within 10 day target	341,543	511,393	225,777	283,523
% of bills paid within 10 day target	**74.9%**	**77.6%**	**59.1%**	**60.0%**

From 1 April 2015 the scope of the prompt payment compliance measurement increased to take account of all categories of supplier payments made by Trusts, with the only exception being payments made to other organisations within the broader HSCNI.

14.2 The Late Payment of Commercial Debts Regulations 2002

	2016 £
Amount of compensation paid for payment(s) being late	70
Amount of interest paid for payment(s) being late	199
Total	269

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

BELFAST HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2016

NOTE 15 PROVISIONS FOR LIABILITIES AND CHARGES - 2016

	Pensions relating to other staff £000s	Clinical negligence £000s	Other £000s	Total £000s
Balance at 1 April 2015	9,177	48,580	11,858	69,615
Provided in year	96	24,233	1,971	26,300
(Provisions not required written back)	(1,565)	(5,387)	(860)	(7,812)
(Provisions utilised in the year)	(7,832)	(12,593)	(2,204)	(22,629)
Cost of borrowing (unwinding of discount)	124	(583)	62	(397)
At 31 March 2016	**0**	**54,250**	**10,827**	**65,077**

Comprehensive Net Expenditure Account charges	2016 £000s	2015 £000s
Arising during the year	26,300	26,886
Reversed unused	(7,812)	(8,603)
Cost of borrowing (unwinding of discount)	(397)	(151)
Total charge within Operating expenses	**18,091**	**18,132**

Analysis of expected timing of discounted flows

	Pensions relating to other staff £000s	Clinical negligence £000s	Other £000s	Total £000s
Not later than one year	0	20,189	3,122	23,311
Later than one year and not later than five years	0	11,431	1,544	12,975
Later than five years	0	22,630	6,161	28,791
At 31 March 2016	**0**	**54,250**	**10,827**	**65,077**

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

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

BELFAST HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2016

15 PROVISIONS FOR LIABILITIES AND CHARGES - 2015

	Pensions relating to other staff £000s	Clinical negligence £000s	Other £000s	Total £000s
Balance at 1 April 2014	10,015	43,875	11,955	65,845
Provided in year	92	24,595	2,199	26,886
(Provisions not required written back)	(554)	(7,092)	(957)	(8,603)
(Provisions utilised in the year)	(502)	(12,475)	(1,385)	(14,362)
Cost of borrowing (unwinding of discount)	126	(323)	46	(151)
At 31 March 2015	**9,177**	**48,580**	**11,858**	**69,615**

Provisions have been made for 6 types of potential liability: Clinical negligence, Employers Liability and Occupiers Liability, Early Retirement, Injury Benefit, Employment Law and Restructuring. The provision for Early Retirement and Injury Benefit relates to the future liabilities for the Trust based on information provided by the HSC Superannuation Branch. For Clinical Negligence, Employer's and Occupier's claims and Employment Law the Trust has estimated an appropriate level of provision based on professional legal advice.

Analysis of expected timing of discounted flows

	Pensions relating to other staff £000s	Clinical negligence £000s	Other £000s	Total £000s
Not later than one year	500	24,313	4,098	28,911
Later than one year and not later than five years	1,998	9,890	1,414	13,302
Later than five years	6,679	14,377	6,346	27,402
At 31 March 2015	**9,177**	**48,580**	**11,858**	**69,615**

BELFAST HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2016

NOTE 16 CAPITAL COMMITMENTS

	2016 £000s	2015 £000s
Contracted capital commitments at 31 March not otherwise included in these financial statements		
Property, plant & equipment	4,400	17,370
Intangible assets	0	0
	4,400	17,370

BELFAST HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2016

NOTE 17 COMMITMENTS UNDER LEASES

17.1 Operating Leases

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

Obligations under operating leases comprise	2016 £000s	2015 £000s
Land		
Not later than 1 year	0	0
Later than 1 year and not later than 5 years	0	0
Later than 5 years	0	0
	0	**0**
Buildings		
Not later than 1 year	350	422
Later than 1 year and not later than 5 years	998	665
Later than 5 years	425	504
	1,773	**1,591**
Other		
Not later than 1 year	150	237
Later than 1 year and not later than 5 years	214	258
Later than 5 years	0	0
	364	**495**

17.2 Finance Leases

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

17.3 Operating Leases

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

Obligations under operating leases issued by the Trust comprise	2016 £000s	2015 £000s
Land & Buildings		
Not later than 1 year	721	706
Later than 1 year and not later than 5 years	1,011	1,347
Later than 5 years	1,630	1,639
	3,362	**3,692**
Other		
Not later than 1 year	0	0
Later than 1 year and not later than 5 years	0	0
Later than 5 years	0	0
	0	**0**

BELFAST HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2016

NOTE 18 COMMITMENTS UNDER PFI AND OTHER SERVICE CONCESSION ARRANGEMENT CONTRACTS

18.1 Off balance sheet PFI and other service concession arrangements schemes

	2016 £000s	2015 £000s
Estimated capital value of the PFI schemes		
Carparks	3,200	3,200
	3,200	**3,200**

Contract start date : 01/04/1997
Contract end date : 21/10/2016

The Trust has a PFI arrangement for the provision of a carpark at the Royal Group of Hospitals site. The carpark is not an asset of Belfast Health and Social Care Trust. The carpark is owned and operated by Carpark Services .

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 £9,238 (2014-15: £9,059). Total future obligations under on-balance sheet PFI and other service concession arrangements are given in the table below for each of the following periods:

Minimum lease payments	2016 £000s	2015 £000s
Due within one year	2,932	3,155
Due later than one year and not later than five years	12,467	12,783
Due later than five years	14,297	18,044
Total	29,696	33,982
Less interest element	15,354	16,776
Present value	**14,342**	**17,206**

Service elements due in future periods	2016 £000s	2015 £000s
Due within one year	1,631	1,733
Due later than one year and not later than five years	6,645	7,128
Due later than five years	6,066	8,345
Total service elements due in future periods	**14,342**	**17,206**

BELFAST HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2016

NOTE 19 OTHER FINANCIAL COMMITMENTS

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

NOTE 20 FINANCIAL GUARANTEES, INDEMNITIES AND LETTERS OF COMFORT

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

The Belfast Health and Social Care Trust did not have any financial instruments at either 31 March 2016 or 31 March 2015.

NOTE 21 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.

	2016 £000s	2015 £000s
Clinical negligence	4,324	3,890
Public liability	11	0
Employers' liability	62	0
Accrued leave	0	0
Injury benefit	0	0
Other	1	0
Total	**4,398**	**3,890**

The Trust did not have any unquantifiable contingent liabilities as at 31 March 2016 or 31 March 2015

BELFAST HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2016

NOTE 22 RELATED PARTY TRANSACTIONS

The Trust is required to disclose details of transactions with individuals who are regarded as related parties consistent with the requirements of IAS 24 – Related Party Transactions. This disclosure is recorded in the Trust's Register of Interests which is maintained by the Office of the Chief Executive and is available for inspection by members of the public.

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

HSC Bodies

The Belfast Heath and Social Care Trust is an arms length body of the Department of Health, Social Services and Public Safety 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 from which the Trust purchased services from or supplied services to during 2015/16. Set out below are details of the amount paid to these organisations during 2015/16. 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
2015/16		**£000s**	**£000s**	**£000s**	**£000s**
Queen's University Belfast	Joint Appointments, premises and associated costs	5,979	4,246	978	1,061
Prima Linea Training Associates	Training Course	0	0	0	0
Maurice Stevenson Ltd	Building & Engineering Services	540	0	60	0
NI Association for Mental Health (NIAMH)	Mental Health & Wellbeing Services	823	0	0	0
University of Ulster	Education & Training	140	132	15	26
Royal College of Nursing	Nursing Practice & Education	3	0	0	0
NI Medical Dental Training Agency (NIMDTA)	Postgraduate Medical Education	24	1040	0	65
NI Social Care Council	Social Care Practice & Education	0	8	0	0
Florence Nightingale Foundation	Nursing Scholarships	2	0	0	0
2014/15					
Queen's University Belfast	Joint Appointments, premises and associated costs	5,761	3,997	635	940
Prima Linea Training Associates	Training Course	1	0	0	0
Maurice Stevenson Ltd	Building & Engineering Services	618	0	136	0
NIAMH	Mental Health & Wellbeing Services	122	0	0	0
University of Ulster	Education & Training	170	192	20	46
Royal College of Nursing	Nursing Practice & Education	6	0	0	0
NIMDTA	Postgraduate Medical Education	41	1,262	0	2
NI Social Care Council	Social Care Practice & Education	0	8	0	0
Florence Nightingale Foundation	Nursing Scholarships	0	0	0	0

BELFAST HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2016

NOTE 22 RELATED PARTY TRANSACTIONS (Cont'd)

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

Mr JPJ O'Kane (Non-Executive Director until March 2016) holds the position of Registrar and Chief Operating Officer for Queen's University Belfast

Dr V McGarrell (Non-Executive Director until March 2016) is the owner of Prima Linea Training Associates

Mr C Jenkins (Non-Executive Director until June 2015) is a Consultant for Maurice Stevenson Ltd

Prof M Bradley (Non-Executive Director from May 2015) was Chairman of NIAMH from 2011-2014; is a Fellow of Queens Nursing Institute; was visiting Professor Nursing for University of Ulster; is a Fellow of Royal College of Nursing; and is a Trustee of the Florence Nightingale Foundation

Ms M Karp (Non-Executive Director from September 2015) is a Lay Representative with NIMDTA

Ms A O'Reilly (Non-Executive Director from July 2015) is a Non-Executive Director for NI Social Care Council

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

Other Board Members and Senior Managers

In a similar way, some other Trust Board members and Senior Managers have disclosed interests in organisations from which the Trust purchased services in 2015/16. The details are set out below. Again, the officers listed had no involvement in the decisions to procure the services from the organisations concerned.

	Service Provided by Organisation	Payments to Related Party	Income from Related Party	Amounts owed to Related Party	Amounts due from Related Party
2015/16		**£000s**	**£000s**	**£000s**	**£000s**
Relate NI	Counselling Services	16	0	0	0
National Children's Bureau	Publications & Education	3	0	0	0
Belfast Healthy Cities Ltd	Health & Wellbeing	51	0	0	0
2014/15					
Relate NI	Counselling Services	18	0	0	0
National Children's Bureau	Publications & Education	0	0	0	0
Belfast Healthy Cities Ltd	Health & Wellbeing	52	0	0	0

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

Mr B Barry (Director of Specialist Hospitals & Women's Health until February 2016) holds the position of Board member for Relate NI

Mr C Worthington (Director of Social Work & Children's Community Services) holds the position of Non-Executive Director for the National Children's Bureau

Ms C McNicholl (Director of Adult, Social & Primary Care) holds the position of Board member for Belfast Healthy Cities Ltd

NOTE 23 THIRD PARTY ASSETS

The Trust held £1,050,829 Cash at bank and in hand and £4,585,713 short term investments at 31 March 2016 which relates to monies held by the Trust on behalf of patients. This has been excluded from cash at bank and in hand figure reported in the accounts. A separate audited account of these monies is maintained by the Trust.

BELFAST HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2016

NOTE 24 FINANCIAL PERFORMANCE TARGETS

24.1 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 HSC Trust is calculated as follows:

	2016 Total £000s	2015 Total £000s
HSCB	1,181,868	1,137,664
PHA	12,844	11,924
SUMDE & NIMDTA	19,566	18,767
DHSSPS (excludes non cash)	0	0
Other Government Departments	0	0
Non cash RRL (from DHSSPS)	56,324	80,302
Total agreed RRL	1,270,602	1,248,657
Adjustment for income received re Donations / Government grant / Lottery funding for non current assets	(3,494)	(318)
Adjustment for PFI and other service concession arrangements/IFRIC 12	505	212
Total Revenue Resource Limit to Statement Comprehensive Net Expenditure	1,267,613	1,248,551

24.2 Capital Resource Limit

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

	2016 Total £000s	2015 Total £000s
Gross capital expenditure	28,919	51,667
Less charitable trust fund capital expenditure		
Less IFRIC 12/PFI and other service concession arrangements spend	(2,038)	(7,935)
(Receipts from sales of fixed assets)	(691)	(5,580)
Net capital expenditure	26,190	38,152
Capital Resource Limit	26,196	38,160
Overspend/(Underspend) against CRL	(6)	(8)

BELFAST HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2016

24.3 Financial Performance Targets

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

	2015/16 £000s	2014/15 £000s
Net Expenditure	(1,267,526)	(1,248,489)
RRL	1,267,613	1,248,551
Surplus / (Deficit) against RRL	87	62
Break Even cumulative position(opening)	496	434
Break Even cumulative position (closing)	583	496

Materiality Test:

	2015/16 %	2014/15 %
Break Even in year position as % of RRL	0.01%	0.00%
Break Even cumulative position as % of RRL	0.05%	0.04%

BELFAST HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2016

NOTE 25 POST BALANCE SHEET EVENTS

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

NOTE 26 DATE AUTHORISED FOR ISSUE

The Accounting Officer authorised these financial statements for issue on 9 June 2016.

Account of monies held on behalf of Patients/Residents

for the year ended 31 March 2016

BELFAST HEALTH AND SOCIAL CARE TRUST

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2016

STATEMENT OF TRUSTS 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.

BELFAST HEALTH AND SOCIAL CARE TRUST

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2016

ACCOUNT OF MONIES HELD ON BEHALF OF PATIENTS/RESIDENTS

Previous Year	RECEIPTS		
£		£	£
	Balance at 1 April 2015		
1,675,121	1. Investments (at cost)	4,550,182	
3,453,811	2. Cash at Bank	677,779	
9,410	3. Cash in Hand	17,438	5,245,399
2,836,840	Amounts Received in the Year		3,259,259
33,588	Interest Received		35,531
8,008,770	**TOTAL**		**8,540,189**
	PAYMENTS		
2,763,371	Amounts Paid to or on behalf of Patients/Residents		2,903,647
	Balance at 31 March 2016		
4,550,182	1. Investments (at cost)	4,585,713	
677,779	2. Cash at Bank	1,039,669	
17,438	3. Cash in Hand	11,160	5,636,542
8,008,770	**TOTAL**		**8,540,189**

Schedule of investments held at 31 March 2016

Cost Price £	Investment	Nominal Value £	Cost Price £
4,550,182	Bank of Ireland		4,585,713

I certify that the above account has been compiled from and is in accordance with the accounts and financial records maintained by the Trust.

Director of Finance _____

Date 9/6/16

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

Chief Executive _____

Date 9/6/16

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

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

I certify that I have audited Belfast Health and Social Care Trust's account of Patients' and Residents' Monies for the year ended 31 March 2016 under the Health and Personal Social Services (Northern Ireland) Order 1972, as amended.

Respective responsibilities of the Trust and auditor

As explained more fully in the Statement of Trust Responsibilities in relation to Patients' and Residents' Monies, the Trust is responsible for the preparation of the account in accordance with the Health and Personal Social Services (Northern Ireland) Order 1972, as amended and Department of Health (formerly Department of Health, Social Services and Public Safety) directions made thereunder. My responsibility is to audit, certify and report on the account in accordance with the Health and Personal Social Services (Northern Ireland) Order 1972. I conducted my audit in accordance with International Standards on Auditing (UK and Ireland). Those standards require me and my staff to comply with the Auditing Practices Board's Ethical Standards for Auditors.

Scope of the audit of the account

An audit involves obtaining evidence about the amounts and disclosures in the account sufficient to give reasonable assurance that the account is free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the Belfast Health and Social Care Trust's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the Belfast Health and Social Care Trust; and the overall presentation of the account. In addition I read all the financial and non-financial information in the Annual Report to identify material inconsistencies with the audited Patients' and Residents' Monies account and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by me in the course of performing the audit. If I become aware of any apparent material misstatements or inconsistencies I consider the implications for my certificate.

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.

Opinion on regularity

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

Opinion on account

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 2016 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.

Matters on which I report by exception

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

- adequate accounting records have not been kept; or
- the account is not in agreement with the accounting records; or
- I have not received all of the information and explanations I require for my audit; or
- the Governance Statement does not reflect compliance with Department of Finance's (Department of Finance and Personnel) guidance.

Report

I have no observations to make on this account.

KJ Donnelly

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

15 *June 2016*