Belfast Health and Social Care Trust
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ANNUAL REPORT & ACCOUNTS

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Belfast Health and Social Care Trust
Annual Accounts
for the year ended 31 March 2017

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)
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Chairman’s Foreword

This is the tenth Annual Report for Belfast Health and Social Care Trust, and I can report that in spite of ongoing pressures, we have met all our financial commitments.

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.

I am very proud to be part of an organisation which is typified by people working together, and wanting to make life better for those in their care. The teams and individuals that I meet, and the letters of thanks that I receive confirm, if confirmation were needed, that those who work in Belfast Trust are continuing to put our patients and clients first, working round the clock to make things better. While there are many constraints which at times prevent us from delivering the timely care we would wish, this Annual Report reflects on some of our many achievements and accolades.

From Sandra McFarlane being named as Northern Ireland Cleaning Operative of the Year, to our midwives winning a national award for their special developed SMARRT Pack, an educational support for midwives.

Our Community Mental Health Team has received accreditation from the Royal College of Psychiatrists – a first for Northern Ireland.

The Programmed Treatment Unit has delivered a reduction in the number of patients with chronic conditions, attending the Emergency Departments by facilitating same day care for conditions which previously had to be delivered in an inpatient setting. We believe that the further development of ambulatory care will reduce the ongoing pressure on unscheduled emergency care services.

The Belfast Recovery College goes from strength to strength, combining the knowledge that comes from having a lived experience of mental health issues, along with the professional knowledge and skills of staff. The college now has 520 students and 25 peer trainers – a fantastic achievement and one which enables the Trust to provide support to improve the wellbeing of the community we serve.

These are a few examples 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. We continue to strive to help all our patients to achieve the maximum recovery, we innovate and research to find new treatments and care pathways, and we support our staff enabling them to give of their best.

I would like to thank my non-executive colleagues on the board of directors as well as the executive team for their continued support. I welcome the appointment of Martin Dillon to the post of Chief Executive, and wish him well in his new role. I would also like to acknowledge the undoubted contribution of outgoing Interim Chief Executive Dr Michael McBride, who steered the Trust with energy and wisdom over the last two years and wish him well as he returns full time to his role as Chief Medical Officer.

Peter McNaney
Chairman, Belfast Trust

Performance Report

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Performance Report

Chief Executive's Statement

Although I have been in post a matter of months, it would be fair to say that I have been around Belfast Trust, both as Director of Finance and acting Chief Executive, for a few years! I am deeply honoured at being appointed as Chief Executive and am acutely aware of the privilege afforded to me. On behalf of the Executive Team I wish to thank Dr Michael McBride for his steadfast leadership and immense contribution to the work of the Trust over these past two and a bit years.

Last year some of our doctors, visited Wrightington, Wigan and Leigh Trust – one of the top performers in the NHS. It is acknowledged as one of the safest and most effective Trusts whose care is delivered by committed staff with empathy. Our clinicians came back with much learning. Wigan, like other Trusts acknowledged for safe and effective care, has high levels of staff engagement, where staff feel empowered, and enabled to reform, innovate and try different things. Alongside this is strong clinical leadership not only in shaping and influencing the direction of the Trust and organising care delivery, but particularly in driving the safety and quality agenda. These ingredients help Wigan and others to be among the safest care delivery organisations in the NHS.

So, without neglecting performance and acknowledging the financial realities, we will continue to prioritise the safety and quality of care above all else. The vision is for Belfast Trust to become, within a short space of time, one of the very safest and most effective Trusts in the United Kingdom (and beyond!) indeed, we're already there by some measures, as this Annual Report amply demonstrates.

This applies right across all parts of our organisation, hospital and community. We will do this through real collective leadership and true team working, transforming the culture of our organisation and creating a unity of purpose around safety and quality. As I get to grips with my new role I want to learn as much as I can about what our staff do, and how they do it. Collective leadership can fall at the first hurdle if the tone is not set at the top of the organisation, and it is my commitment to both the public that we serve and to our staff, that the top of the house will not be found wanting and will 'walk the talk.'

We are one of the largest healthcare providers in the United Kingdom, with health and social care being delivered around the clock by teams of passionate and committed professionals. It is my belief that through collective leadership which empowers those on the front line, we will soon be acknowledged as one of the most effective healthcare providers throughout these islands.

Martin Dillon
Chief Executive, Belfast Trust

Overview

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

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.

Our annual activity includes care for over 150,000 inpatients and over 670,000 outpatients; 33,000 visits by district nurses and 7,500 community care packages. There were over 160,000 new attendances at our three Emergency Departments and we have cared for 65,000 non elective patients. We are supported by 400 volunteers and are also responsible for 400 children on the Child Protection Register and 750 Looked After Children.

In 2016-17 the Trust worked to deliver the Ministerial Performance Targets as per the Commissioning Plan Directions 2016-17. The Trust did not fully deliver on performance targets related to the following areas:

- Emergency Department (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 (9 weeks, 26 weeks, and 2 day urgents)
- Inpatient and Daycase Access waiting times (13 week and 26 weeks)
- Cancer (62-day pathway)
- Mental Health Access (Child & Adolescent 9 weeks, Adult 9 weeks, Psychological Therapies 13 weeks)
- Discharges – Learning Disability (7 days and 28 days)
- Allied Health Professional waiting times (13 weeks)
- Hospital Cancelled appointments (20% reduction)
- Complex Discharges (48 hours and 7 days).

Performance report

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: Healthcare Associated Infections (HCAIs)

The reduction of HCAIs in relation to Clostridium difficile infection (CDI) and MRSA bacteraemias, remains the Trusts number one patient safety priority. The reduction targets set for 2016-17 remain challenging. This year the outturn was just above the target number for both CDI and MRSA bacteraemias. An increasing workload and bed occupancy rates as well as an increase in the incidence of norovirus in our wards have put extra demands on the Trust and our staff, and this may have played some part in being above the reduced target. However, we have seen a year-on-year improvement.

The 2016-17 target for C.diff was 110 cases and the outturn was 114. This was an improvement from the previous year were the outturn was 129 cases.

The target for MRSA bacteraemias was 18 and the outturn was 22, which was a significant improvement on the previous year were the outturn was 34.

In April 2016, we reviewed our HCAI improvement plan and decided that a new approach was needed. A subgroup of the Healthcare Associated Infection Improvement Team (HCAIIT), which leads on the reduction of HCAIs, developed a 'Plan on a Page' with an associated 'walkround' tool. All directorate teams undertook to educate their staff about this new process and to carry out 'walkrounds' in all their areas. We also held three learning events and workshops for staff over the year. Feedback from staff has been very positive and they have found this to be a quick and easy way to ensure everyone is focused on the main elements required to reduce HCAIs. This is a 'live' document and we will make changes and improvements to it on an ongoing basis.

Internal audit carried out an audit on infection control in October 2016 and a satisfactory report was received and recommendations for improvement are being addressed.

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

Surveillance of HCAIs is ongoing. The Infection Prevention and Control Team scrutinises laboratory results for any microorganisms that can cause problems for patients or staff. We continue to see an increase in the number of antibiotic resistant organisms such as Carbapenemase Producing Enterobacteriaceae (CPE). These microorganisms normally live harmlessly in the bowel and do not generally cause infection, but they can cause infection in patients who are already very ill. To ensure that patients who may be carrying these organisms are identified quickly, a risk assessment is carried out on all admissions to our Trust.

We believe that the prevention and control of infection is everyone's business. Staff and visitors must remember to carry out hand hygiene before and after visiting a patient, and visitors must observe visiting times and must not visit when they are ill.

Performance: Inpatient and day cases

The Trust's aim was to have 55% of patients treated within 13 weeks and for no patient to wait longer than 52 weeks. Over the year as a whole 64% of patients were treated within 13 weeks. However, 4,505 patients were waiting over 52 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. The Trust has a high level elective care steering group which monitors and seeks to improve access to services.

Performance: Outpatients

The Trust's aim was to have 50% of patients treated within nine weeks. At the same time the Trust sought to ensure that no patient waited longer than 52 weeks by the end of the year – over the year as a whole 60% of patients were treated within nine weeks and 27,600 patients were waiting for longer than 52 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 52 week maximum waiting time target for the end of March 2017. Here again the Trust has been seeking to improve services through a High Level Outpatient Modernisation project which has an ongoing focus on streamlining patient pathways, review of workforce, administration and infrastructure, and maximising use of technology.

Performance report

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. In 2016-17 there were 8,068 procedures, of which 93% were 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 71% and 1,714 patients were waiting for longer than 12 hours in ED.

The Clinical Assessment Unit assessed almost 14,000 patients in the last year helping to avoid further pressure in ED and additional admissions, this is in the context of a 4% growth in ED attendances.

Performance: Renal services

The Trust aimed to undertake a total of 80 kidney transplants during 2016-17 including transplants involving live donors. In fact a total of 124 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 53% 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 are:

- An Oesophagogastric (OG) cancer performance improvement project is underway. This group has a comprehensive action plan which includes regional education, a pilot for three day turnaround to CT for confirmed cancers, improved triage turnaround and improving the numbers of patients going straight to scope. Discussions are ongoing with the Health and Social Care Board (HSCB) to secure investment in the OG surgical service to centralise surgery in Belfast Trust and improve waiting times
- Investment in Hepatopancreaticobiliary (HPB) surgical service for a proleptic appointment has been secured and will improve capacity
- Weekly conference calls, escalations and monitoring continues in urology. Additional waiting

list initiative work has been carried out across all areas to improve waiting times but recurrent investment is required. Discussions are ongoing with HSCB to identify a long term solution

- Additional CT Colonography capacity has reduced waiting times to four weeks for suspect colorectal cancers
- Investment in gastroenterology has improved waiting time for suspect colorectal cancer first appointments
- Capacity and demand work for PET CT has been carried out and funding for a second PET scanner secured. The possibilities of sending patients to Dublin and hiring a mobile PET scanner in the interim have been explored
- A new electronic referral pathway to oncology was piloted in colorectal cancer to improve waiting times. The plan is roll this out to all tumour sites
- Monthly patient pathway reviews with the head and neck team implemented to identify areas for improvement
- A review of thoracic surgical workload is underway to identify issues and minimise breaches
- Discussions are ongoing with HSCB to secure investment for a second endocrine surgeon. This would improve the diagnostic pathway as well as access to surgery.

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 75% of children leaving our care were in either training, education or employment – maintaining the performance achieved in 2015-16.

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 2017, 618 patients were waiting longer than nine weeks to access mental health services.

Of these, 286 were waiting to be seen by Primary Mental Health Teams, one by Eating Disorder Service, one by Community Mental Health, 84 by CAMHs teams and 246 for Addiction Services.

In relation to psychological therapies, there were 395 breaches of 13 week target. Of these, 51 were waiting for Adult Mental Health, 24 Children’s Learning Disability, 9 Adult Learning Disability, 228 Adult Health Psychology, 20 Children’s Psychology, 1 Specialist Trauma Care and 62 Psychosexual.

Performance report

Safety and Excellence

Taking the pressure off!

In Level Two Belfast City Hospital, we care for patients before and after complex bowel or oesophago-gastric surgery and as the Regional Intestinal Failure Unit, this unit cares for patients with specialised nutritional requirements. Patients can be malnourished due to their disease, infections and sepsis with the added problems of post-operative immobility. These combined factors increase the risk of developing pressure ulcers.

Pressure ulcers are complex wounds which affect the skin, muscles, tendons and bones and therefore prolong discharge, and it is estimated that in the UK 412,000 people develop pressure damage every year. Pressure ulcer treatment is a significant burden to healthcare costing an average of £5,600 per patient and £3.2 million annually, but more important is the human cost; up to 5% of patients per year develop a pressure ulcer in hospital and this could have an associated mortality in elderly patients of up to 30%. The scale of the problem is particularly sad as evidence shows pressure ulcers are preventable.

Following a review in 2013-14 which showed a high prevalence of pressure damage in General Surgery in both wards on Level 2, we introduced a quality improvement plan to reduce the incidence of pressure ulcers in general surgery. We used a plan-do-study-act cycle of change and formal training to ensure staff were aware of the change in practice.

We introduced a twice daily Safety Briefing where ‘at risk’ patients are identified and moved our nursing handover from the office to the bedside, making the focus of care truly ‘person centred’. Patients were now directly involved in the planning and handover of their care. It also allowed nurses and healthcare assistants to review the bedside charts and ensure compliance with skin bundles and risk assessments. This system ensures nursing staff identify and action risks immediately.

There is multi-disciplinary team approach of enhanced recovery after surgery (ERAS) with emphasis on early ambulation and nutrition, including risk assessment through the MUST screening tool.

We have further embedded a culture of learning and development in the ward and developed bespoke study days delivered by Tissue Viability Team, the Nutrition Team, Intestinal Failure Team, dieticians, Acute Pain Team and consultants, which all nurses are encouraged to attend.

Additional ward based tissue viability awareness sessions are delivered supported by the Tissue Viability Team and we shared the learning from root cause analysis completed on Grade 2 pressure ulcers and above at clinical supervision sessions with the registered staff, with the Health Care support workers in attendance.

We placed specific emphasis on the healthcare support worker development providing training to improve their knowledge and skills to assess the patient's skin condition. This has enabled our healthcare assistants to feel empowered to make referrals to the MDT, order pressure relieving equipment and highlight risks to the registered nurses.

Following the introduction of the changes in practice and ongoing audits, a review of 2014-15 has shown zero pressure ulcer incidences for the following 16 months. We continue to audit practices to ensure that this change is embedded in the ethos of general surgery.

Midwifery awards for Belfast Trust

The British Journal of Midwifery Practice Award 2017 for 'Contribution to Midwifery Education' has been awarded to two midwives from Belfast Trust.

The award was given for their development of the SMARRT Pack; Supporting Midwives, newly Appointed, Returning to practice, Rotating departments and Training needs.

The SMARRT Pack is designed to enable the induction of all newly appointed midwives, support new midwifery registrants in essential skill and knowledge achievement, reorient all midwives returning after a leave of absence or rotating to new departments to appraise their experience and practice to date and identify gaps in existing knowledge and skills. The SMARRT Pack promotes reflective learning and facilitates the midwife's individual professional development and training opportunities.

Consequently, the SMARRT Pack produces a highly skilled and motivated midwifery workforce thus enhancing safety and quality of care for women and babies.

The SMARRT Pack is transferable and has the potential to be used across all maternity units. It supports the retention of midwifery staff and assists in meeting NMC revalidation requirements.

Northern Ireland Cleaning Operative of the Year

Congratulations to Sandra McFarlane, a member of the team in Knockbracken. In September Sandra was awarded the Northern Ireland Cleaning Operative of the Year at an event held in the City Hall.

She was one of 272 cleaning operatives nominated over six categories: Health, Education, Office, Retail, Hospitality & Leisure and Manufacturing. Each category was reduced down to three finalists.

Assessors from the British Institute of Cleaning Science visited the ward to spend some time assessing the standard and professionalism of the work as well as the contribution to the patient environment.

PUG – Pressure Ulcer Group

The Regional Intensive Care Unit (RICU) Pressure Ulcer Group was set up in response to the high levels of pressure damage experienced in RICU.

The group consists of nurses from each of the nursing teams and meets monthly to audit, investigate and improve pressure ulcer prevention in critical care.

PUG activity includes:

- Monitoring of pressure sore incidence
- Review of all incident forms to identify avoidable damage, trends and issues
- Explore and development solutions
- Implementation and evaluation of changes in practice
- Dissemination of issues and improvements through the monthly focus and quarterly PUG newsletters and the daily safety brief
- Staff education through team days
- Liaise with Trust, regional and national bodies to ensure continued best practice.

PUG is supported by the Belfast Trust Tissue Viability team and we have presented our work at local, regional and national conferences.

The PUG has supported the clinical team in RICU in reducing avoidable pressure damage in all problem areas. We have seen a reduction in all grade two pressure ulcers and a total absence of grade three and four damage. SKIN Bundle documentation compliance is a particular area of success.

Innovative areas of note have been influencing a redesign of cervical collar rear panels, introduction of a new method of nasogastric tube taping and the introduction of Anchorfast for endotracheal tube fastening.

A cultural shift around responsibility of pressure care in the unit, indicated by improved documentary compliance and reduced incidence has been evidenced and the group continues to maintain improvements in all areas.

PUG has carried out a staff survey to allow us to focus on opportunities to more fully engage bedside staff, foster ownership and improve knowledge.

The group has developed a magnetic dashboard to help track incidents and inform staff of current issues and initiatives.This magnetic board includes the safety cross and a graphical representation of problem areas. We ask all staff to update the board when completing the Route Cause Analysis form and IR1 as part of the reporting process.

This information is also included in the daily safety brief.

Continuous Improvement

New ways of working in our Emergency Departments

Emergency hospital admission is distressing for patients and carers. It is associated with a greater risk of mortality and longer-term morbidity, and is expensive to the healthcare system.

Increasingly, the level of emergency admissions is being seen as a marker of how well health systems are performing and there are many initiatives which aspire to reduce the level of admissions. According to The King's Fund estimates, emergency admissions for ambulatory care sensitive conditions (ACSCs) could be reduced by between 8 and 18 per cent simply by tackling variations in care and spreading existing good practice.

The Programmed Treatment Unit (PTU) at Belfast Trust has delivered a reduction in the number of patients with chronic disease attending the Emergency Departments (ED) and facilitates same day care for numerous conditions which were previously delivered in an in-patient setting. We currently capture data to assess the effect of this unit on our bed usage via our information systems. It was believed that by applying similar processes and methodologies within this established unit to patients presenting to the ED would help support a Trust wide ambulatory care service. The development of ambulatory care will reduce significant pressure on unscheduled emergency care services within Belfast Trust and will be easily measurable.

In November 2015 the programmed treatment unit moved to the Ambulatory Care Centre (ACC), increasing its footprint and activity for patients with known chronic disease. In April 2016 the HSCB commissioned services to support this larger footprint with a robust nursing, medical and administrative workforce. In September 2016 the unit began to support seven clinical pathways that diverted ED attendances from admission into ambulatory care pathways. In November 2016 further funding was released to support aspects of a seven-day service. The final release of funding is required to fully develop the seven-day model and to support a pull model in addition

to pathway driven care for all patients who attend the ED but could be cared for via ambulatory processes.

RVH Outpatient pharmacy – the first in Northern Ireland

The RVH outpatient pharmacy was officially opened in July 2016, to meet the increasing demand for new technologies in the NHS. These are medicines developed to treat complex or rare medical conditions and usually are high cost. The pharmacy also dispenses urgent medicines required by patients attending eye casualty and outpatient departments.

The new pharmacy has been a great success with patients, regional specialities, outpatient departments and pharmacy staff. Patients describe it as an “excellent service”, and due to the open plan design the staff are seen to be “friendly and approachable.”

The pharmacy is bright and pleasant to attend and work in. The waiting time for patients has decreased by over 50% compared to when they attended the main pharmacy to get their prescription dispensed. The feedback from outpatient departments and specialist areas is all positive.

Prior to this, patients following their visit to the hospital had to wait for prolonged periods in a small waiting room in the main pharmacy whilst the staff dispensed their prescription while also dispensing discharge prescriptions. During busy clinic afternoons the waiting times were long and the time to dispense prescriptions for patients being discharged was also lengthened.

Following the separation of inpatient and outpatient activity the time taken to dispense an outpatient prescription has reduced to around five minutes and the time to dispense a discharge prescription has also significantly reduced.

In the nine months since opening, over 2,600 outpatient prescriptions have been dispensed for drugs with a value of £15m.

The pharmacy was developed using an existing storage area and is staffed within existing resources. It is open Monday - Friday 9:30 am - 5:00 pm, and is conveniently located opposite Spoons restaurant on Level 2 of the Royal Victoria Hospital.

Post-Anaesthetic Care

In October 2016 a Post-Anaesthetic Care Unit (PACU) was opened in Belfast City Hospital (BCH), to provide enhanced post-operative care to patients having complex surgery, and reduce cancellations due to the non-availability of a critical care bed. Nursing staff have undergone specialised training in cannulation, management of invasive monitoring, non-invasive ventilation and inotropes.

Previously patients from a range of surgical specialties who have undergone major surgery and who were not suitable for immediate return to their ward would have been admitted to the High Dependency Unit. These patients are now cared for overnight by the PACU nursing and anaesthetic team. A joint assessment by consultant anaesthetists and surgical teams takes place the following morning and the patient is either discharged to the ward or transferred to High Dependency for ongoing care.

This has led to a dramatic reduction in the pressure on critical care beds, ensuring that they remain available for patients who need them. In addition, since October 2016 no patient in BCH has had their surgery cancelled because of a lack of an appropriate post-operative bed.

Transitional services – maximising independence

Transitional services in Belfast Trust offers a comprehensive range of therapeutic interventions and care, aimed at preventing permanent disability, maximising independence, achieving rehabilitation potential, facilitating discharges from hospital and where appropriate avoiding admission to acute sector. The service is comprised of rehabilitation and reablement services.

Community rehabilitation is a Health & Social Care model that incorporates a multi-disciplinary perspective including occupational therapist, physiotherapist, social work and where appropriate, care provision. Offering a time limited service, in which the individual rehabilitation goals are identified and implemented, community rehabilitation is delivered within residential and sub-acute facilities and the patients home.

The service accepts referrals from acute hospital facilities and is open to all adults over 18 years of age who have had an acute episode of care and who require ongoing community based rehabilitation.

We are keen to expand the access patients have to the service and are in the process of identifying and promoting pathways of care with the vascular service team.

In addition, we have developed partnerships with a local private nursing home which has provided increased access and expanded choice for those individuals who require rehabilitation following an acute episode of care.

Reablement is primarily a social care model that focuses on promoting and optimising independent functioning. The work force within reablement comprises of occupational therapists and social care providers.

Referrals to the service are both hospital and community based, and are directed for those individuals over 65-yrs of age, who may need a new or increased package of care. The service is aimed at maximum independence for the client living at home and prevents unnecessary reliance on formal care.

Both services are key components in facilitating discharges from hospital and in preventing patients going into long term care. Both Rehabilitation and Reablement greatly value the client experience and a significant part of the service is concerned with evaluating service user experience employing exit questionnaires and face to face interviews. The service has also recently instigated PPI into their user evaluation to gain greater insight into client's perspective into their individual care and how best the service could be developed in the future.

The table below highlights the increase of activity between 2015-16 and 2016-2017.

Activity 2015-2016 (no. of clients commenced)	
Fracture Rehab (inc Chestnut Grove, Pine Lodge and Mount Lens)	363
Elderly Rehab (Inc Chestnut Grove, Pine Lodge and Mount Lens)	453
Reablement (Hospital Referrals)	614
Activity 2016-2017 (no. of clients commenced)	
Fracture Rehab (inc Chestnut Grove, Pine Lodge and Windsor)	408
Elderly Rehab (Inc Chestnut Grove, Pine Lodge and Windsor)	644
Reablement (Hospital Referrals)	747

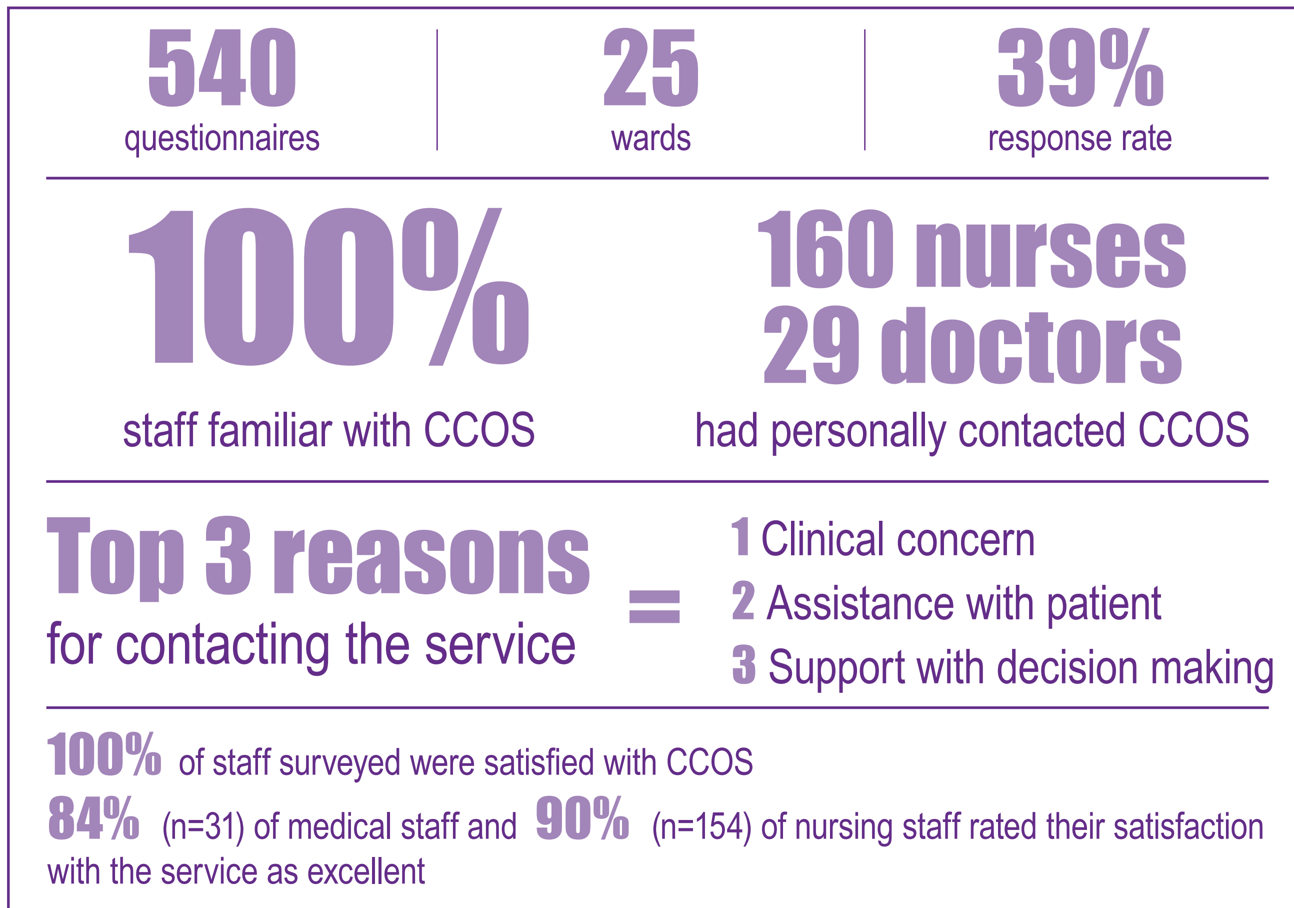
Critical Care Outreach Service – 10 years on!

The Critical Care Outreach Service (CCOS) was introduced to the Royal Victoria Hospital (RVH) in 2007 to improve the culture of safety and excellence and reducing harm to patients by:

- Early identification of ward based deteriorating patients to prevent admission to critical care or enable timely admission
- Follow up of all patients discharged from critical care with a tracheostomy tube in situ
- Sharing knowledge and skills with staff.

During this time CCOS has delivered over 3,000 days of service in the RVH by the team of seven critical care trained nurses providing 24-hour care, 7-days a week.

To get feedback on the quality of the service and identify areas for learning and improvement a survey was undertaken with nursing and medical staff. 540 questionnaires were distributed to 25 wards achieving a response rate of 39% (n=209, 37 doctors and 172 nurses).



The key themes arising, highlight the service as a supportive organisational system, the professional competence of team members and behaviours which support the Trust values as shown below.

Supportive service

- 'Assist ward nurses with the deteriorating patient and enable ward staff to care for their other patients'
- 'Valuable support and assistance when patients become suddenly unwell, particularly when the doctor is not immediately available'
- 'Good intermediary between wards and ICU'
- 'Appreciate follow-up after acute stage has passed'

Professional competence

- ‘Particularly good when airway problems are an issue’
- ‘Efficient, knowledgeable and easy to contact when needed’
- ‘Excellent follow up of patients and advice to junior medical staff’
- ‘Brilliant service, good to have their knowledge and expertise to assist with complex patients’

Team behaviours

- ‘Educate staff whilst showing care’
- ‘Excellent approach, friendly, helpful and calm’
- ‘Very approachable and supportive’‘Good intermediary between wards and ICU’

Through this evaluation, the team has demonstrated accountability for the service they provide and been energised through the positive feedback and comments. This motivation has stimulated ideas for continuous improvement and practice change.

Improvements in service for Benign Prostatic Hyperplasia (BPH)

BPH, also known as enlarged prostate, is a medical condition in which the prostate gland becomes enlarged with advancing age and begins to obstruct the urinary system. It is a very common problem in men and may result in bothersome symptoms in approximately 50 percent of men between the ages of 51 and 60 and up to 90 percent of men over the age of 80. Typical symptoms include difficulty in passing water, having to go to the toilet frequently or urgently, having to get up several times during the night, dribbling at the end of urinary flow and sometimes incontinence. The symptoms can impact on quality of life causing embarrassment, loss of productivity, depression and tiredness.

The urology department at Belfast City Hospital does between 120-130 surgical interventions per year for BPH, and now offers bipolar TURP, the GreenLight laser (day case) and the day case UroLift procedure as options for men with BPH.

Green light laser ablation –Green light (PVP) is a laser that is used to vaporize a section of the prostate. In Belfast City Hospital (BCH), we initially performed about 32 cases in theatres but to achieve maximum benefit for patients and the Trust, GLLP is now offered to all suitable patients as a day procedure.

The advantages of using laser energy are:

- Decrease in blood loss
- Decrease in the risk of post-TURP hyponatremia or TURP syndrome
- Ability to treat patients receiving anti-coagulation therapy for unrelated illnesses
- Quicker removal of urinary catheter
- Shorter hospital stay.

The UroLift device is the very latest non-invasive addition to our current options to treat symptomatic BPH that lifts or holds the enlarged prostate tissue out of the way so it no longer blocks the urethra. There is no cutting, heating or removal of prostate tissue.

The major advantages of the PUL using the UroLift device are:

- It does not compromise sexual function
- It works immediately
- Most cases can be done under local anaesthetic
- Typically, no urinary catheter is required
- Rapid discharge from hospital within hours of the procedure
- Reduces the number of follow-up appointments
- Can do up to 6 -7 cases in one theatre session
- Increase capacity for other inpatient procedures
- Reduced number of inpatient bed stays for patients undergoing surgical management of BPH
- Reduces readmission rates.

Community Mental Health team receive accreditation

In October 2015, the North Belfast Recovery Community Mental Health Team (CMHT) registered for the Accreditation for Community Mental Health Services (ACOHMS) programme via the Royal College of Psychiatrists, and we are delighted to report that they have now been successfully accredited – a first for Northern Ireland.

This programme compares our current service against agreed ACOMHS standards to obtain feedback from a variety of stakeholders, to identify and implement improvements through strong

partnership working with our service users, carers, Community and Voluntary sector, the Recovery College referral agents and the entire staff in the CMHT.

A number of improvements were implemented including a co-produced carer programme, implementation of 'how to get the most out of your appointment', an information pack for service users and carers, a robust induction plan for staff, a physical health care pathway, new documentation focusing on outcome measures, increased access to psychological therapies within the team, etc. The feedback from service users and carers was very positive and the team were praised for their strong partnership working. This in turn increased the morale of the staff and their capability was maximized through training opportunities.

The goal now is for the CMHT is to maintain the accreditation, and ensure that service improvements are embedded, regularly evaluated and continue to develop. The high quality standards achieved in this team are now being rolled out across the other CMHTS in Belfast Trust. The ACOMHS programme has promoted a culture of quality improvement and has significantly contributed to the delivery of a high quality, safe and effective service.

Partnerships

The Belfast Recovery College – shared learning for all

The Belfast Recovery College has gone from strength to strength and continues to develop. Valuing the combined knowledge that comes from having lived experience of mental health issues and services, along with professional knowledge and skills of staff, the College co-produces and co-delivers courses to improve the wellbeing of people in the community of Belfast.

Anyone can attend a Recovery College course; students include service users, families, friends, carers, staff and those who have an interest in wellbeing and mental health. A peer trainer with lived experience of mental health and a staff trainer with knowledge of the subject area facilitate each of the workshops.

The Peer Trainer Model, a national and international evidence based concept has achieved success not only by engaging, empowering and building the capacity of the workforce, but reaching into the heart of our community to embed a new model of recovery focused practice through learning together.

The ethos of the Recovery College is strengths based. Therefore, we promote three key principles:

- Hope - Continuing presence of hope that it is possible to pursue one’s dreams and goals.
- Control - The need to maintain a sense of control over one’s life.
- Opportunity - The importance of having the opportunity to build a life beyond illness.

Learning together as students helps increase understanding of each other’s journey in promoting recovery.

The college now has over 520 students on its books and has 25 peer trainers. A variety of staff from all disciplines are also registered as trainers in the college.

We are recruiting three permanent peer trainer posts which will help to embed the ethos of shared learning with Hope, Control and Opportunity.

Partnership approach to delivering family support services

Achieving better outcomes for children, young people and their families is a key focus for Trust staff in the children’s community services directorate, and collaboration and co-operation across the community, voluntary and statutory sectors is essential.

Belfast Trust makes a significant contribution to the Children and Young People’s Strategic Partnership (CYPSP) service delivery model, which is based on integrated planning and commissioning for children’s services across both agencies and sectors. The CYPSP’s Children and Young People’s Plan is aimed at improving both wellbeing and the realisation of rights of all children in Northern Ireland.

International evidence consistently promotes the benefits of early intervention family support services in addressing family problems at an earlier stage. The Trust’s Early Intervention Support Team supports the work of the Belfast Area Outcomes Group and the Belfast Area Locality Planning Groups (established as part of the CYPSP planning structure). Locality planning groups provide a forum for encouraging a holistic view of service provision and local planning to meet the support needs of families in their geographical area. There are four groups in Belfast and Trust staff contribute to all of them.

The Belfast Area Outcomes Group is chaired by Belfast Trusts Co-Director Children’s Community services who has responsibility for both delivery and vision to this interagency partnership. Belfast Trust also acts as the delivery agent for the Outcomes Group on key initiatives, for example, establishing a network of ten Family Support Hubs across the Belfast area. Together these make up the Belfast Family Support Hub network, and form part of a regional framework of 29 Family Support Hubs across Northern Ireland.

Family Support Hubs in Belfast draw on the expertise of community, voluntary and statutory sector organisations to provide a local point of contact, connecting families to early intervention support services in a timely and non-stigmatising way.

In 2015-16, over 1,000 families sought access to a broad range of supports through the Family Support Hub Network in Belfast, as it was being established. During 2016-17, the networks first full year of operation, over 2,000 families will have sought support through the hub network. Family Support Hubs also provide a mechanism to identifying unmet and emerging needs in local communities which will inform future planning for service provision.

The Trust has responsibility for governance through the service level agreements which are in place with the Family Support Hub lead body organisations. In addition, each hub has identified Health Visiting, Gateway and CAMHS (Child and Adolescent Mental Health Service) link workers that support both the lead organisations and the broader area network represented by each hub. Other Trust teams including Information Governance and the Crisis Assessment and Intervention Team (CAIT) have also supported capacity building in the local hubs by providing training to facilitate the delivery of quality services.

The model of partnership based, earlier intervention and outcomes focussed working that the hub network represents, relies on effective working relationships. In supporting the roll out of this model, Trust staff have had opportunities to develop and strengthen cross-sectoral working relationships, and expand their knowledge about existing services for families.

Belfast Trust also supports the Belfast Area Outcomes Group with the commissioning of a range of early intervention family support services to support the hub network. Around £1.5 million has been committed over three years to a range of services and this investment has enabled the delivery of a broad range of child and family focused interventions including mentoring, home visiting, and facilitated programmes for children, young people and parents.

Support for people living with dementia

Supported housing for people living with dementia offers high quality specialised housing, combined with skilled support and social care that aims to improve the quality of life and wellbeing of the person.

Belfast Trust, in partnership with Clanmil Housing Association and Northern Ireland Housing Executive Support People Department is developing its fourth Supported Housing Scheme for people living with dementia. The scheme is currently being built on the site of former Grovetree Residential Home and is due to open in autumn 2017. Combining the best in housing and dementia design principles the Grovetree Supported Housing scheme will offer an alternative housing solution for people living with dementia requiring support to continue to live independently

in the community. The accommodation will consist of thirty modern high quality self-contained apartments with integrated assistive technology and a 24-hour domiciliary care and enhanced support service that will enable people with dementia to continue living in their own home.

Using a rehabilitation model focused on the promotion of independence, the rights and empowerment of the person, the housing support model places great emphasis on the person being and living in their own home and feeling included and respected in their local community.

To support the integration of the scheme with the wider community and promote a better understanding of dementia, the Trust is working in partnership with local community representatives in West Belfast, Age Friendly Belfast, Dementia NI and Dementia Together NI on a Dementia Friendly Community initiative. The overarching aim being to build the resilience of local communities to more effectively support people living with dementia and their carers.

It is hoped the Grovetree Scheme will be a further example of how people with dementia can be supported to live active, meaningful lives and continue to be a valued part of their local community.

Happy Smiles!

October 2016 which saw the launch of the ‘Happy Smiles’ programme. This replaced the old ‘321’ programme which had been running for many years, however, like all things desperately needed revitalised and updated.

‘Happy Smile’s has focussed on 83 nursery settings throughout the Trust, and has reached not only to over 3,300 pre-school children, but to their families also. This initiative is designed to improve the oral health of pre-school children through making tooth brushing a part of the daily activities in pre-school, helping children to make healthy choices for snacks and break, and learning about oral health more widely through songs, music, stories and drama. The programme itself has provided invaluable information on both tooth brushing instruction and dietary advice, and has involved the participation from principals, their staff, parents and children.

‘Happy Smiles’ is an excellent example of inter-agency working, where health and education professionals have come together to design and deliver a programme that can make a real difference to the oral health of children and young people.

Between 2004 and 2014, the number of children requiring a general anaesthetic for dental treatment has decreased from almost 8,856 in 2004 to just over 5,172 in 2014. Furthermore, the number of five-year-old children registered with a dentist has risen dramatically enabling positive preventative work by family dentists and their teams in supporting families in the early years.

The Happy Smiles programme aims to build on this success and further improve the oral health of young children.

HR staff and trade unions support Women’s Aid Christmas Appeal

The Trust works collaboratively with our trade unions colleagues in a manner which recognises the developing service priorities of the Trust and the needs of the patients and clients it serves. We also work in partnership to support and promote a number of wider campaigns. As an example, Human Resources staff partnered with our trade union colleagues to support the Women’s Aid Christmas Appeal. While the majority of us were fortunate to have a peaceful Christmas with our family, some families are not so lucky.

Over Christmas there were 69 people living in Women’s Aid refuges in Belfast, which includes 40 women, 29 children one of which is a 2-week old baby and another at 6-weeks old. Women’s Aid also provides outreach work to 454 women to enable them to stay safely in their homes.

The Trust and trade unions have a sound track record in recognising the silent epidemic of domestic abuse where one in four women can undergo domestic abuse in their lifetime. We have worked together to develop a domestic abuse in the workplace policy and support service and a dedicated cohort of support officers to provide emotional advice and practical support in work.

The telephone number for the Trust Domestic Support Service is 028 9504 8667 or people can ring the external 24-hour Domestic & Sexual Violence Helpline 08088021414 provided by Women’s Aid Federation, Northern Ireland.

People

Human resources (HR) supporting safety and quality

2016-17 has seen further progress in our arrangements to actively support the Trust’s safety and quality agenda. The HR learning and development team led on the provision of training for Trust staff in respect of Level 1 of the Quality Attributes Framework. This training which helps staff to better understand quality and safety highlights the critical role all staff must play in improving the services we provide and the patient experience.

Surpassing the target set by the Department of Health, which set out that 10% of our workforce should have completed Level 1 training by March 2017, almost 3,000 staff in the Trust have now completed level 1 training. In addition to the regional eLearning programme which was launched in August 2016 the HR Learning and Development Team offered scheduled and bespoke training sessions to teams across the Trust.

We have also worked collaboratively with the Trust's Patient Safety / Quality Improvement Leads to further embed a new Quality Improvement Programme that is aligned with Level 2 of the Quality 2020 attributes framework. The first cohort of 52 participants successfully completed the programme in June 2016 and showcased their 19 QI projects at a celebration event organised on 22 June 2016. The second cohort of the programme was launched in June 2016 and participation extended to 150 individuals who commenced the programme in September 2016.

Supporting Belfast Strategy: a strategy for inclusiveness in learning and development

The updated Supporting Belfast Strategy was launched at the Trust's annual Employee Engagement Conference in May 2016. Building on the achievements of the original Supporting Belfast Strategy and understanding the critical role frontline staff in Bands 1 - 4 play in providing safe, high-quality health and social care, this second strategy sets out to provide these staff with access to appropriate learning and career development opportunities. The strategy, which will be delivered over three years, adopts an inclusive approach to learning and development and commits to supporting frontline staff reach their full potential and have the opportunity to progress in their chosen careers. A user friendly version of the strategy in the form of an infographic is available and has been communicated across the Trust.

Embedding Trust Values

Over the last two years, the Human Resources Learning and Development department has been delivering Values Workshops to multi-disciplinary teams across the organisation. To date, over 240 teams from across all directorates and professions have attended a workshop.

A review of these workshops was undertaken in early 2016 to assess their impact and effectiveness. Staff advised that as a result of attending the workshops, the following improvements had taken place within their team(s):

- Better team communication, including daily huddles
- Greater focus on multi-disciplinary team learning, including sharing of learning
- Raised awareness of dignity and respect and how behaviours impact across the team
- Giving and receiving feedback in a professional manner
- Supporting a no blame culture and learning when things go wrong.

To progress the work further we have launched a Values Stage II Workshop, to give teams that have previously completed a first workshop an opportunity to review and reinforce acceptable behaviours.

Employee Engagement

In May 2016, the Trust's third and largest annual Employee Engagement Conference took place in the Spires Centre, Assembly Buildings, Belfast. The conference was attended by almost 200 staff from across the Trust employed in Bands 1 - 4. The aim was to explore with staff, key engagement themes and to take suggestions on how engagement could be further improved across the organisation.

Learning and Development: extend Accredited Qualifications

During 2016, the HR Learning and Development team extended the number of accredited programmes available to Trust staff. We introduced three new programmes: ILM Level 2 in Leadership and Team Skills, ILM Level 4 in Leadership and Management and ILM 3 in Coaching. The introduction of these new qualifications means that Trust staff now have access to 13 accredited learning and development programmes from Level 2 to Level 5 which support skills development and career progression. We also worked in partnership with colleagues in theatres to develop a bespoke accredited Theatres Diploma programme for Band 3 Healthcare Support Workers.

Launch of Leadership and Management Framework

The updated Leadership and Management Framework supports the Trust's commitment to develop a culture of collective leadership and to grow our community of leaders. This means having leaders at all levels of the organisation working together towards achieving high performance and improvement for our patients and clients. The framework captures the work that will be undertaken to progress this commitment and our key actions.

2016 Leadership Conference

Almost 200 senior staff attended the 2016 Leadership Conference, which had as its theme "REALISING OUR AMBITION". During the conference, the Organisational Development Framework was launched. The purpose of the Framework is to improve outcomes for our patients and clients through positive changes across three priorities:

1. A culture of safety and quality must be embedded to deliver safe and high quality care to all
2. Research and innovation in our practice to drive continuous learning through research and innovation
3. Espouse a collective leadership approach.

Employers for Childcare Award

Belfast Trust has been named the most Family Friendly Employer overall in Northern Ireland scooping the prize from a field of more than 40 entries from public and private sector organisations in the Employers for Childcare Family Friendly Employers' Awards. We also earned the honour as Public Sector Organisation of the Year at the awards ceremony organised by the Employers for Childcare Charity.

The Family Friendly Employers' Awards recognise those organisations who have exhibited excellence in family friendly policies and practices. This achievement recognises commitment to improving the working lives of all of its employees. The Trust's Workforce is 78% female, many with caring responsibilities, and the provision of family friendly policies, our health and wellbeing website 'bwell' and the Trust's Summer Scheme have proven to both improve employees' work life balance, boost morale and enable quality service provision to patients and clients.

The bwell initiative was the winner of the Irish News Workplace and Employment Awards in the Employee Wellbeing (Public Sector) category in June 2016. The judges commended the initiative for the Trust's commitment to improving the health and wellbeing of employees through the use of innovative and unique tools. bwell was launched in November 2015 bringing all our health and wellbeing initiatives under one unified and recognisable brand.

bwell: Staff Health and Wellbeing

As part of our Health and Wellbeing at Work Action Plan for 2016-17, the Trust themes are Mental Health and Ageing Workforce.

We continue to promote the health and wellbeing of our employees and increase awareness among staff of a range of opportunities with regards each of the different bwell headings and to build on the successes of the bwell app and website including:

- Sit Less Move More campaign
- Leadership in Running Fitness Award
- Physical Activity training
- Cycle Training - Bikeability National Standard Levels 1 and 2
- Belfast Bikes at BCH, RVH and Mater

- Mind ur Mind, Safetember and March to Safety campaigns, including Hub and bwell website articles, an Introduction to Mindfulness Taster session, Suicide Awareness Talk and Recovery College classes
- Pilot calorie count and healthy options provided on themed days in all canteens
- Trust self-assessment on NICE Workplace Health guidance and a specific action plan for those areas requiring development
- New Smoking Cessation Officer dedicated to Essential Support Staff Bands 1 - 3
- Belfast Trust Senior HR Manager represents Northern Ireland at the National Health Safety and Wellbeing Partnership Group, a sub group of the NHS Staff Council
- Over 1,150 staff registered for Here 4 U Programmes April – December 2016.

Under the bwell umbrella the Health Improvement Team secured funding to have 20 Trust staff trained as 'Leaders in Running Fitness' with the commitment to roll out a programme with other Trust staff. To this end we now have a very successful Couch to 5K running programme on both the Musgrave Park Hospital and Knockbracken Healthcare sites with 90 staff registered and a plan for extension to other sites in in the coming year. 62 Trust staff also undertook physical activity training courses including Walk Leader training. 37 staff availed of the Bikability cycle training.

Also as part of the bwell activities the highly successful £ for lbs weight management programme was completed for a second year with 275 Trust staff registered and a collective weight loss of 716lbs along with a donation of £1,685 in total to the Friends of the Cancer Centre. Following on from this the 'Weigh to Health' programme ran over the summer months and we currently are piloting the 'Choose to loose' weight management programme on the Royal Victoria, Belfast City and Mater Hospital sites with very encouraging initial results.

Belfast Trust was awarded 'Best Company for Active Breaks' after taking part in the regional 'Activity Works' programme in partnership with Business in the Community and Westfield Health.

75 staff availed of mental and emotional health and well-being training such as Safetalk, Mental Health First Aid and Top Tips for Looking after Yourself offered through Health Improvement.

Support to stop smoking has also been a key feature in the first year of Belfast Trust being Smoke Free across all our sites. The first three quarter figures for 2016-17 show 190 staff engaged with the Stop Smoking Service and 40 enrolled. A recent survey of staff shows that 72% are in favour of the Trust being Smoke Free across all sites.

Sustainability Report

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

The Trust approved a new Sustainable Development strategy 2016-2021 in November 2016. This sets out how we can achieve significant benefits, including health and wellbeing, cost savings and improving quality by adopting an approach based on the sound principles of sustainable development, focusing on environmental issues, economic considerations and social impacts. Linking this strategy to the Department of Health's Making Life Better strategy is essential to keep focussed on all of the determinants of health & wellbeing.

The new Sustainable Development strategy puts governance arrangements in place to ensure that appropriate policies, action plans, targets and monitoring are established to ensure continual improvement across all areas of sustainable development. Several working groups have been established to deliver the agreed objectives in the strategy:

- Biodiversity
- Energy & Water
- Environmental Management System
- Food Sustainability
- Sustainable Procurement
- Active Travel & Transport
- Waste Management.

Reducing carbon emissions

The Trust continues to monitor energy and water consumption every 30 minutes meaning we can identify waste and opportunities for further efficiencies.

Improved building management controls have been installed allowing for better monitoring and control of heating, ventilation and air conditioning systems. This is important to create the appropriate conditions for the delivery of patient care, improving patient safety in critical care areas and thermal comfort across the Trust.

We have carried out a wide range of carbon reduction projects such as installation of LED lighting, additional insulation, variable speed drives, energy monitoring equipment and solar thermal panels.

A new sustainable energy contract for the supply of electricity and natural gas to Belfast Trust was awarded in April 2016. 100% of the electricity supplied through this new contract is generated from renewable sources. Over the course of the contract, the supplier will provide ongoing support to the Trust to change people's lives in line with the aims of the public health framework 'Making Life Better'. This will cover a wide range of initiatives, including educational support in the form of nursing/social work bursaries, support for looked after children and sustainable transport.

The Trust has several measures in place to support active travel:

- Bus and Train Saver Schemes
- Lift Share Scheme
- Cycle to Work Scheme
- Belfast Bikes.

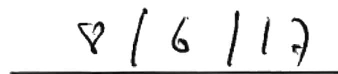
These initiatives have been supported by the installation of additional secure cycle shelters for staff; new covered cycle parking for patients and visitors; cycle training for staff and the supply of e-car charge points.

Responsible waste management

The focus of the Trust's waste management initiatives is reducing the waste produced; improving staff training and awareness in relation to waste segregation; and increasing collaboration with our waste contractors to maximise recycling and recovery opportunities. The Trust continues to convert 100% of its clinical waste into a renewable energy source.

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

- Performance Overview
- Performance Analysis



Martin Dillon
Chief Executive

Date

Performance report

Accountability Report

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

Accountability report

Overview

The purpose of the Accountability Report is to meet key accountability requirements to the Northern Ireland Assembly. The report contains three sections being, the Corporate Governance Report, the Remuneration and Staff Report, and the Accountability and Audit Report.

The purpose of the Corporate Governance Report is to explain the composition and organisation of the Belfast Trust's governance structures and how these support the achievement of the Trust's objectives.

The Remuneration and Staff Report sets out the Belfast Trust's remuneration policy for directors, reports on how that policy has been implemented and sets out the amounts awarded to directors. In addition the report provides details on overall staff numbers and composition, and associated costs.

The Accountability and Audit Reports brings together the key financial accountability documents within the annual accounts. This report includes an overview of the financial resources and performance of the Belfast Trust and the external auditor's certificate and audit opinion on the financial statements.

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
- Professor Martin Bradley
- Mrs Nuala McKeagney
- Dr Patrick Loughran
- Ms Anne O'Reilly
- Mrs Miriam Karp
- Mr Gordon Smyth – appointed April 2016
- Mr David Jones – appointed March 2017

ii. Executive Directors

- Mr Martin Dillon, Deputy Chief Executive/Director of Finance, Estates and Capital Planning appointed Chief Executive February 2017
- Dr Michael McBride, Chief Executive until February 2017
- Miss Brenda Creaney, Director of Nursing and User Experience
- Mr Cecil Worthington, Director of Social Work/Children's Community Services and from July 2016 Interim Director of Adult Social & Primary Care
- Dr Cathy Jack, Medical Director
- Mrs Maureen Edwards, Interim Director of Finance, Estates and Capital Planning from February 2017

iii. Directors

- Mr Aidan Dawson, Director of Specialist Hospital and Women's Health
- Mr Shane Devlin, Director of Planning, Performance and Informatics until November 2016
- Ms Bernie Owens, Director of Unscheduled and Acute Care
- Mr Damian McAlister, Director of Human Resources/Organisational Development
- Mrs Jennifer Welsh, Director of Surgery and Specialist Services appointed Director of Planning, Performance and Informatics in January 2017
- Mrs Caroline Leonard, Interim Director of Surgery and Specialist Services from February 2017
- Ms Catherine McNicholl, Director of Adult, Social and Primary Care until July 2016

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.

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 2017 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. An additional amount of £2,762 was paid to the Northern Ireland Audit Office in respect of work carried out on the National Fraud Initiative. This is reflected within miscellaneous expenditure within note 3 to the accounts.

Information Governance

Information governance (IG) is the way in which the Trust handles all of its information, in particular the personal and sensitive data relating to patients, clients and employees. It provides a framework to ensure that personal information is dealt with legally, securely, efficiently and effectively, in order to deliver the best possible care. We are very aware of our responsibilities to ensure that all information is held in a secure and confidential manner. We continually look at ways to improve how we handle paper and computer records by the use of emerging technologies and implementation of new systems.

Our staff benefit from on-going training to ensure they develop best practice for the handling of information. Information governance structures across the Trust are well defined with senior managers (acting as Information Asset Owners) having a clear responsibility for information risk and governance within their own designated areas of the organisation. They assist to develop a culture of good practice that values, protects and uses information for the public good. To demonstrate progress in good information management practices the Trust completes a self-assessment tool which is then independently audited.

In 2016-17 the Trust improved its score, giving assurance on process and procedures in place for data handling. However, on occasions there are incidents of data loss, mismanagement or unauthorised access and the Trust is mindful that these must be dealt with appropriately and learning disseminated throughout the organisation. Within this year we have reported seven incidents to the Information Commissioner’s Office.

The Trust continues to promote good information handling practices through its staff newssheets, e:learning, training, online information and leaflets.

Complaints Management

In the patient-centred environment of the Belfast Trust, patients, relatives and carers are encouraged to express their views about the treatment and services that they receive.

We recognise the need to have an effective process for managing comments, concerns, complaints and compliments about any aspect of care or treatment provided or commissioned by the Belfast Trust in hospital or community settings.

It is essential that all concerns and complaints are received positively, investigated promptly and thoroughly, and responded to sympathetically. Timely and effective action will be taken where appropriate to prevent recurrence when services provided have fallen below acceptable standards.

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

- The process of making a complaint is easy for patients
- Patients' issues are investigated in a fair, thorough and timely manner
- Appropriate actions are taken to address the investigation findings in a way that fully resolves the matter for the complainant.

The Complaints Review Group – made up of senior staff from across the Trust – meets quarterly to discuss and monitor complaints received, identify any trends in complaint subjects and consider any learning which can be shared to improve the services we deliver.

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.

Accountability report

Statement of Accounting Officers Responsibilities

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

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

- Observe the Accounts Direction issued by the Department of Health including relevant accounting and disclosure requirements, and apply suitable accounting policies on a consistent basis
- Make judgements and estimates on a reasonable basis
- State whether applicable accounting standards as set out in FREM have been followed, and disclose and explain any material departures in the financial statements
- Prepare the financial statements on the going concern basis, unless it is inappropriate to presume that the Belfast Health and Social Care Trust will continue in operation
- 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 Care 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 as Principle Accounting Officer for Health and Social Care Resources in Northern Ireland has designated Mr Martin Dillon 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.

Governance Statement 2016-17

Introduction/Scope of Responsibility

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

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

- With HSC Board commissioners, through service level agreements, to deliver health and social services to agreed specifications. The Trust has established engagement processes with the HSC Board (which includes the Public Health Authority (PHA) for appropriate areas). For example, regular meetings are held with Local Commissioning Group (LCG) representatives 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 ie. a Transformation Advisory Board and Implementation Group to address the implementation of the Delivery Together Transformation Programme
- 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
- With the DoH, 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 Board of the Belfast HSC Trust applies the principles of good practice in Corporate Governance and continues to further strengthen its governance arrangements. The Board of the Belfast HSC Trust does this by undertaking continuous assessment of its compliance with Corporate Governance best practice 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 2016-17 is complete and will be presented to Trust Board workshop in May 2017. 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.

Accountability report

The self-assessment for 2016-17 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:

ASSURANCE SUB-COMMITTEE STRUCTURE

Trust Board

Remuneration Committee

Charitable Funds Committee

Audit Committee

Assurance Committee

Social Care Committee

Executive Team

Assurance Group

DIRECTORATE ASSURANCE STRUCTURES

Learning from Experience Steering Group
Formal Sub-committiees

- Outcomes Review Group (inc Mortality)
- Claims Review Group
- SAI Group
- External Reports/ Reviews Group
- Complaints Review Group

Governance Steering Group
Functions include:
Risk Management
Controls Assurance
Emergency Planning
ICT, Decontamination
Info Governance
Licences, Estates
Medical Devices
Water Safety & Usage
Workforce Governance
Environmental Sustainability
Formal Sub-committiees

- Radiation Protection Committee
- Joint Trust H&S Committee
- Decontamination Committee

Equality, Engagement & Experience Steering Group
Formal Sub-committiees

- Patient & Public Involvement Group
- Food & Nutrition Group
- Carers Strategy Group
- Volunteer Services Group
- Bereavement Fora
- Patient & Client Experience Working Group
- Equality, Disability, Human Rights, Good Relations, BME, Travellers Group

Safety & Quality Steering Group
Formal Sub-committiees

- Standards & Guidelines Committee
- Medicines Management Group
- Safety Improvement Team (inc POCC)
- Research Committee
- Clinical Ethics Committee
- Infection Prevention & Control Committee HCAI IT
- Transfusion Committee
- Quality Improvement Strategy Group
- Deteriorating Patient Group (inc Resus)

Social Care Steering Group
Formal Sub-committiees

- Statutory Functions Review Committee
- Children's Safeguarding Committee
- Adult Safeguarding Committee

Accountability report

The role of the Trust Board is to consider the key strategic and managerial issues facing the Trust in carrying out its statutory and other functions. Throughout the year the Trust Board has been briefed on control issues by the Chairs of the Audit Committee and Assurance Committee. The Trust held six public Trust Board meetings and six Trust Board workshops during 2016-17. Standing agenda items included reports from the Chief Executive, performance, quality, and financial performance reports.

Between February and June 2016 the Trust Board undertook a development programme facilitated by external expertise, aimed at improving the effectiveness with which the Trust Board operates. A key output from this programme was development of four work streams regarding complaints, performance, stakeholder engagement and Board redesign to take forward a number of actions, including any actions outstanding from 2015-16 self-assessment. This was further developed at a workshop in November 2016. Actions from the work streams have progressed well and remain ongoing.

Trust Board attendance records for 2016-17 were as follows:

Non Exec	No. of meetings attended	No. of possible meetings
Peter McNaney	5	6
Martin Bradley	5	6
Nuala McKeagney	6	6
Paddy Loughran	4	6
Anne O’Reilly	4	6
Miriam Karp	5	6
Gordon Smyth	6	6
Executive Directors		
Michael McBride	6	6
Brenda Creaney	5	6
Martin Dillon	5	6
Cathy Jack	5	6
Cecil Worthington	6	6
Directors		
Shane Devlin	3	5
Damian McAlister	4	6
Catherine McNicholl	3	3
Bernie Owens	3	6
Jennifer Welsh	5	6
Aidan Dawson	4	6

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 Heat Map / scorecards and 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 the Ministerial Targets through the Trust Performance Report. In 2016-17 the Trust worked to deliver the Ministerial Performance Targets as per the Commissioning Plan Directions 2016-17. The Trust did not fully deliver on performance targets related to the following areas:

- Emergency Department (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 (9 weeks, 26 weeks, and 2 day urgents)
- Inpatient and Daycase Access waiting times (13 week and 26 weeks)
- Cancer (62-day pathway)
- Mental Health Access (CAMH's 9 weeks, Adult Mental Health 9 weeks, Psychological Therapies 13 weeks)
- Discharges – Learning Disability (7 days and 28 days)
- Allied Health Professional waiting times (13 weeks)
- Hospital Cancelled appointments (20% reduction)
- Complex Discharges (48 hours and 7 days).

Where underperformance is identified corrective action is taken to demonstrate improvement. Reasons for underperformance vary across areas but the common thread includes increased demand, over and above expectations and service capacity shortfalls. Specific actions to address issues include:

- **ED waiting times**. A detailed improvement plan to support improvement is in place. Objectives and outcomes measures are detailed in Unscheduled Care Improvement Charter and Implementation Plan which is reviewed monthly
- **Outpatient access waiting times**. With additional funding allocated the Trust maximised in-house capacity available to end March. The focus of additional in-house OP clinics has been to address areas of clinical risk / long waiting time. Despite this additional funding it has not been possible to achieve the target due to lack of opportunity
- **Diagnostic waiting times**. Although significant additional non-recurrent support is in place, this will not address the total backlog of patients waiting greater than 9 weeks. Business cases have been submitted to the HSCB for these areas and recurrent investment to increase capacity is expected in 2017-18.

- **Inpatient and daycase access**. With limited additional funding and capacity in 2016-17 the target has not been achievable. A number of specialties require recurrent investment to address capacity gaps and waiting list issues
- **Cancer**. The Trust is continuing to focus on a number of actions to improve performance against the 62-day cancer pathway target. Patient pathway reviews are being planned with medical staff across all poor performing areas
- **Mental health access**. Mental Health Services have in place recovery plans to improve performance against the waiting list targets
- **Discharges – learning disability**. The Belfast Trust has specific plans and identified placements for all patients recorded as delayed discharge and expects to significantly reduce the numbers of delayed discharges during 2017-18
- **Allied Health Professional**. Trust continues to discuss capacity and demand for these services with the HSCB
- **Hospital cancelled appointments**. Review of booking practices and recording is ongoing across specialties
- **Complex discharges**. The Community Service Plan is focusing on four key areas to support improvement in performance: Discharge to Assess; Domiciliary Care; Reablement; and Acute Care at Home, with the aim of reducing the number of complex delayed discharges

The Trust continues to be committed to improving performance. Three key improvement strands are ongoing which are governed through regular reporting to the Executive team.

- The Trust's Elective Improvement Programme has identified a number of opportunities for increasing capacity and resources to support this are being discussed with HSCB
- 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
- 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 Acute Care at home has resulted in more patients in 2016-17 being cared for at home as an alternative to hospital admission.

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. 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 both the Audit and Assurance Committees.

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

The Remuneration Committee is responsible for advising the Board on the remuneration of the Chief Executive and Directors of the Trust, guided by DoH policy and best practice. The Committee is chaired by the Trust Chairman and two other Non-Executive Directors and met twice during 2016-17.

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 objectives that will shape the strategic direction and priorities. The Trust has overarching 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 DoH / 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 through the Staff Development Review process to ensure learning and development supports the delivery of Directorate and organisational objectives.

Risk Management

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

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

The Trust is committed to providing high quality, compassionate services to patients and clients in an environment that is both safe and secure. The Trust Board has approved an Assurance Framework and a Risk Management Strategy and has established an Assurance Committee whose membership includes all Non-Executive Directors. This Committee reports directly to the Trust Board. The Assurance Framework outlines the Chief Executive's overall responsibility and accountability for risk management. The Framework also sets out a system of delegation of responsibility at Trust Board, Executive Team and Directorate levels. 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 in June 2016.

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.

Accountability report

Information Risk

Information governance (IG) is the way in which the Trust handles all of its information, in particular the personal and sensitive information relating to patients, clients and employees.

It provides a framework to ensure that personal information is dealt with legally, securely, efficiently and effectively, in order to deliver the best possible care. It also offers Trust employees a clear structure to deal consistently with the many different rules about how information is handled, including those set out in legislation and within the range of appropriate policies and procedures.

Within the Trust, the Information Governance Board (IGB) oversees all aspects of information governance including data protection, ICT security, corporate records, freedom of information and data quality. This body takes responsibility to develop a culture of good practice that values, protects and uses information for the public good.

Participation from all Directorates in the IGB ensures involvement throughout the organisation in terms of information handling and the management of information risk. The Director of Performance Planning and Informatics 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 (IAO's) have been identified across the Trust they have responsibility for the identification and management of risk in their particular areas. Any significant information governance risks are recorded as part of the Trust's risk register process.

During 2016-17 renewed emphasis was placed on the relationship between the Trust SIRO, and the IAO team. IAO's received updated training in preparation for the implementation of the new General Data Protection Regulation (GDPR). The Trust will review actions needed in response to this new legislation in preparation for the May 2018 implementation date.

The Trust continues to monitor progress of achievement against the Controls Assurance Standard in relation to Information Management and is pleased to report an improved score of 85%. 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 uptake is currently at circa 55%, the drive to improve this continues to be a key focus of the overall mandatory training agenda. The use of data access agreements is promoted as a means to ensure legitimate sharing of information in a controlled and secure manner, this provided assurance in third party use of Trust information.

Throughout the year the IGB has monitored the information governance incidents that have occurred and have reported seven incidents to the Information Commissioners Office.

Public Stakeholder Involvement

The Trust remains committed to ensuring that the statutory duty for Personal and Public Involvement (PPI) is embedded into all aspects of its business. The Trust continues to work on creating opportunities for co-production with service user and carers, within the context of the regional PPI standards.

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. A range of PPI training for staff continues to be delivered and the regionally developed PPI e-learning module has been widely promoted amongst staff.

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 2016 to reflect changes in Trust structure and the process for setting objectives in response to DoH and 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 2016. 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; on incidents and Serious Adverse Incidents; summary reports of RQIA unannounced hygiene inspections; RQIA thematic reviews and RQIA inspections of regulated providers. This taken with other internal assurances and the external assurances detailed under Sources of Independent Assurance means that the Board is satisfied that this level of assurance is of sufficient quality and meets its requirements. The Risk Register Review Group continues to meet on a quarterly basis, to scrutinise the evaluation of all significant risks arising from Directorate 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 2016-17. The Trust achieved the following levels of compliance for 2016-17.

Standard	DoH Expected Level of Compliance	2015-16 Trust level of Compliance	2016-17 Trust Level of Compliance	Verified by
Building, Land, Plant and Non-Medical Equipment	75% - 99% (Substantive)	84% Substantive	84% Substantive	Self Assessment
Decontamination of Medical Devices	75% - 99% (Substantive)	78% Substantive	78% Substantive	Self Assessment
Emergency Planning	75% - 99% (Substantive)	86% Substantive	87% Substantive	Internal Audit
Environmental Cleanliness	75% - 99% (Substantive)	87% Substantive	87% Substantive	Self Assessment
Environmental Management	75% - 99% (Substantive)	82% Substantive	83% Substantive	Self Assessment
Financial Management (core standard)	75% - 99% (Substantive)	90% Substantive	91% Substantive	Internal Audit
Fire Safety	75% - 99% (Substantive)	88% Substantive	88% Substantive	Self Assessment
Fleet and Transport Management	75% - 99% (Substantive)	86% Substantive	87% Substantive	Self Assessment
Food Hygiene	75% - 99% (Substantive)	91% Substantive	91% Substantive	Self Assessment
Governance (core standard)	75% - 99% (Substantive)	94% Substantive	94% Substantive	Internal Audit
Health & Safety	75% - 99% (Substantive)	88% Substantive	88% Substantive	Self Assessment
Human Resources	75% - 99% (Substantive)	98% Substantive	90% Substantive	Internal Audit
Infection Control	75% - 99% (Substantive)	93% Substantive	96% Substantive	Self Assessment
Information Communication & Technology	75% - 99% (Substantive)	86% Substantive	86% Substantive	Self Assessment
Information Management	75% - 99% (Substantive)	80% Substantive	81% Substantive	Self Assessment
Management of Purchasing	75% - 99% (Substantive)	80% Substantive	81% Substantive	Self Assessment
Medical Devices and Equipment Management	75% - 99% (Substantive)	81% Substantive	81% Substantive	Self Assessment
Medicines Management	75% - 99% (Substantive)	78% Substantive	80% Substantive	Self Assessment
Research Governance	75% - 99% (Substantive)	94% Substantive	93% Substantive	Self Assessment
Risk Management (core standard)	75% - 99% (Substantive)	85% Substantive	86% Substantive	Internal Audit
Security Management	75% - 99% (Substantive)	87% Substantive	87% Substantive	Self Assessment
Waste Management	75% - 99% (Substantive)	88% 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:

- Human Resources had a reduced score due to the introduction of a new self-assessment template and regional benchmarking by Internal Audit
- Research Governance which had a slightly reduced score compared to 2015-16 due to a change in the scoring methodology as recommended by Internal Audit. There was no change to the Trust's compliance with criteria

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) has been part of the routine cycle of external quality assurance for Clinical Pathology Laboratories across the UK. All the Belfast Trust Laboratories (BTL) which require CPA accreditation are accredited. CPA is being replaced with UKAS accreditation to ISO 15189 standards.

A number of assessments have taken place in the Belfast Trust Laboratories throughout 2016-17. The Regional Immunology Laboratory and the Microbiology Laboratory have been accredited to ISO 15189 and continue to be monitored for compliance through surveillance visit cycles. Biochemistry, Genetics, Haematology and Tissue Pathology have all been offered accreditation pending clearing of some non-compliance findings identified during the assessment visits. The Histocompatibility and Immunogenetics Laboratory are awaiting an assessment date.

The Trust Blood Bank service has been deemed complaint with the Blood Safety and Quality Regulations (2005) by submission of compliance reports to the Medicines and Health Care Regulatory Agency (MHRA) for the 2015-16 financial year for all three Blood Banks (BCH, RVH, MIH). The 2016-17 compliance reports are currently being populated for submission.

The Stem Cell Bank and Post Mortem Services are currently Human Tissue Authority (HTA) approved for compliance with the Human Tissue Act (2004). Stem Cell Bank were inspected in January 2016 and had an extremely successful outcome. Post Mortem services are due reassessment and a date has not yet been confirmed.

The British Standards Institute (BSI) is the Notified Body who audits compliance of the Central Decontamination Units (CDU) in RVH and MPH as well as the Endoscopy Decontamination Unit (EDU) against the relevant Medical Devices Directives. The Trust is audited biannually. The Central Decontamination Units in BCH, MPH and RVH were externally audited in October 2016 by BSI auditor. They were re- accredited with no non-conformances raised for MPH and BCH EDU and one minor non-conformance for RVH (action plan in place to address).

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.

Accountability report

In 2016-17 Internal Audit reviewed the following systems:

AUDIT ASSIGNMENT	LEVEL OF ASSURANCE
Finance Audits:	
Children's Community Service Directorate Finance audit - Payments made to Carers of Children	Satisfactory
Payments to Staff (Trust Controls)	Limited
Non Pay Expenditure (Trust Controls)	Satisfactory
Bank and Cash	Satisfactory
Private Patient income (including Charging of Non-UK Patients and Category II work)	Limited
Travel Expenses	Limited
Management & Use of Medical Locums	Satisfactory
Charitable Funds	Satisfactory
Procurement & Management of Contracts – Fleet &Transport	Satisfactory - Procurement and Contract Management of Vehicle Fuel and Repairs & Maintenance Contracts Limited - Management of Taxis and Non-Emergency Transport
Cash Management in Social Services Facilities	Satisfactory - Overall Limited – Cash Management at Somerton Road Children's Home
Patient Private Property – Acute Setting	Satisfactory
Client Monies in the Independent Sector (including Adult Supported Living Services)	Satisfactory - 7 out of 9 homes visited Limited – 2 out of 9 homes visited
Stocktakes	Satisfactory
Corporate Risk Audits:	
Unscheduled and Acute Care Directorate Risk Audit: • Escalation process for patients ventilated outside of ICU • Neuroscience Pseudomonas Aeruginosa action plan	Satisfactory
Infection Prevention and Control	Satisfactory – Infection Prevention and Control Limited – Antimicrobial Stewardship at Ward level
Fire Safety	Limited

AUDIT ASSIGNMENT	LEVEL OF ASSURANCE
Corporate Risk Audits:	
ICT Security: User Behaviour	Satisfactory - IT User Behaviour and Security Awareness and Management of IT Security Incidents Limited - Administration of Access Controls on Trust Systems
Mandatory Training - Medical Educators	Satisfactory
Patient Flow – General Medicine Inter Hospital Transfers	Limited
Governance Audits:	
Risk Management (including the management of assurances)	Satisfactory
Management of Consultant Medical Staff – Job Planning and Payments	Limited
Complaints Management	Satisfactory
Management of Acute Falls	Satisfactory

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 2017.

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

- Private Patient Income: Limited assurance due to the potential displacement of NHS work identified in sample testing and the limited evidence available that this displaced work was promptly performed. There was also a lack of monitoring of such activity within the Trust. Processes for identifying Non-UK patients and Category II work were not sufficiently robust to ensure that all income is collected
- Fire Safety: Limited assurance due to a number of key areas require addressing; performance of fire drills and Fire Risk Assessments, development of evacuation plans, staff training, contract management, documentation and reporting of risks
- Payments to Staff: Limited assurance in respect of Trust controls resulting in overpayments to staff, other significant control issues were found relating to the staff drilldown report checking process, the accuracy of the OM structure, management of overpayments, and the HRPTS segregation of duties (substitution role)
- Travel and Subsistence Expenses: Limited assurance as authorising officers were not consistently conducting adequate checks on the accuracy of travel claims, prior to authorising

them. Furthermore, there was insufficient detail on travel claims in some cases, to allow effective checking of the validity of the claims. There were significant issues with the claiming and payment of passenger miles on the system

- Patient Flow – General Medicine Inter Hospital Transfer: Limited assurance was provided due to a lack of progress made to ensure the recommendations made by NIMDTA
- Management of Medical Staff: Limited assurance was provided on the basis that over half of Consultants do not have a current and up to date job plan in place. In addition, there was a lack of supporting evidence in relation to the verification of work done for additional payments to Consultants. Processes need to be strengthened and consistently applied to ensure and verify that additional remunerated work is not carried out during the time allocated to contracted programmed activities.

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

- Management of Client Monies in Independent Sector Homes: Overall satisfactory assurance in respect of 7 facilities visited with limited assurance in relation to 2 facilities
- Fleet and Transport Procurement and Contract Management: Satisfactory assurance in respect of procurement and contract management of vehicle fuel, repairs and maintenance contracts but limited assurance in relation to management of taxis and non-emergency patient transport as a result of inadequate checking of invoices and use of non contract suppliers
- Cash Management in Social Services Facilities: Overall satisfactory assurance with limited assurance for Somerton Road Children’s Home in respect of unreconciled petty cash records
- IT: User Behaviour: Satisfactory assurance in respect of IT user behaviour, security awareness and management of IT security incidents. Limited assurance in relation to the administration of access controls on Trust systems
- Infection Prevention and Control: Overall satisfactory assurance in respect of Infection Prevention and Control with limited assurance in relation to no formal antimicrobial stewardship at ward level.

A total of 57 Priority One findings (weaknesses that could have a significant impact on the system under review) were identified during 2016-17. 42 of which are included in the limited 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 97% 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 2017-18.

Internal Control Divergences

Prior Year Control Issues – closed

Marshall Inquiry/Safeguarding Board NI (SBNI) Thematic Review

The Trust has participated fully in the Regional Marshall Inquiry Implementation Group chaired by the Department of Health and has contributed to the development of a comprehensive Action Plan to take forward the recommendations detailed in the Inquiry Report. The Trust has achieved substantial compliance with the Action Plan. It will continue to consolidate and develop on an ongoing basis its range of CSE supports and bespoke services across the continuum of preventive and specialist provision in partnership with multi sectoral partners across statutory, voluntary and community settings. It will maintain its focus on optimising public engagement and awareness of CSE and on enhancing the knowledge, skills and practice base of its multi-professional workforce in relation to CSE.

The Trust participated in a regional audit (December 2016) under the auspices of the Safeguarding Board for Northern Ireland (SBNI) of case files in respect of children and young people admitted to care during the period 01/12/15-30/09/16 to address:

- Trust compliance with established safeguarding policy, procedures and guidance
- The effectiveness of any actions taken by other involved agencies and the Trust to safeguard and promote their welfare of the young people during their time in care
- The effectiveness of communications and co-operation between the Trust and other organisations in discharging their safeguarding responsibilities.

The Trust's performance against four key areas informing the audit's findings - assessing need and identifying risk of child sexual exploitation; strategic mobilising of resources; enhancing relationship based practice with young people; and continuous learning and development were positively evaluated.

The Trust has proactively sought to assimilate and disseminate learning from both the Marshall and Thematic Review processes. The Trust's corporate assurance processes will provide an ongoing framework for the monitoring and review of the Trust's discharge of its statutory safeguarding functions, incorporating the area of child sexual exploitation. Reporting in relation to this area will be progressed through the Trust's assurance arrangements pertaining to the discharge of its corporate parenting functions.

The Report of the Historical Abuse Inquiry was published in 2016. It is likely that the Inquiry's findings and recommendations will give rise to further litigation and will generate ongoing public scrutiny and review.

Progress on Prior Year Control Issues – ongoing

Financial Position

In its Trust Delivery Plan for 2016-17, the Trust identified a potential year-end deficit of £62.5m comprising an underlying deficit of circa £16.2m, a savings gap of around £8.6m, and an income gap of £37.7m. The £37.7m income gap was attributable to items including the 2016-17 pay award and national insurance increase, non-pay inflation including living wage increases and demography pressures as well as a range of pressures such as international recruitment, learning disability, interventional radiology and fostering, against which recurrent funding of only £12m was made available. 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 revised breakeven Trust Delivery Plan was submitted 19 September 2016.

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 2016-17. This is attributable to a large extent to one-off non-recurrent support in terms of contingencies, 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.

In a statement to the House of Commons on 24 April 2017 the Secretary of State for Northern Ireland outlined an indicative Budget position for NI departments. The purpose of this statement was to provide clarity to departments as to the basis for departmental allocations in the absence of an Executive, so that Permanent Secretaries can plan and prepare to take more detailed decisions

in that light. The Secretary of State was clear that the indicative budget position did not constrain the ability of an incoming Executive to adjust its priorities during the year. He also advised that some £42 million Resource DEL and £7 million Capital DEL was left unallocated in order to maintain flexibility for a new Executive to allocate resources to meet further priorities as they deem appropriate. Therefore, while there is the potential for an incoming Executive to adjust these plans and also to allocate the unallocated resources, individual departments cannot anticipate any additional funding at this stage until such decisions are made. Across the HSC sector it is expected that that the significant financial challenges faced will intensify and extensive budget planning work to support the 2017-18 financial plan is ongoing between the Trust, HSCB and DOH. However, as with other financial years the Belfast Trust remains committed to achieving financial break-even.

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. It involved the implementation of new Finance, Procurement and Logistics (FPL) and Human Resources, Payroll, Travel and Subsistence (HRPTS) systems which were successfully implemented in 2012 and 2013. The other strand of BSTP was to transition the transactional functions of Accounts Payable, Accounts Receivable, Payroll and Recruitment to BSO Shared Services.

While Accounts Payable and Accounts Receivable Shared Services (APSS and SSAR) have provided effective and high performing services to the Trust, both Recruitment (RSS) and Payroll (PSSC) are not yet stable. The Recruitment service received a limited Internal Audit opinion in the current year. The issues relate to system change requests; improvements required over the accuracy of information recorded on manual files; the e-recruit system and the lack of a formal consistent process for managing queries.

The Shared Service Centre for Payroll received limited Internal Audit opinions in 2014-15 and 2015-16. In the current year limited assurance was provided in relation to Payroll Processing in the Shared Service Centre and an unacceptable assurance was issued in respect of the Payroll System and Function stability. In respect of payroll processing Internal Audit acknowledged that the vast majority of employees were consistently paid on a timely basis. However, the need for urgent action to stabilise the HSC payroll service and improve the control environment was highlighted. In relation to the payroll system and function stability, Internal Audit noted that of most concern, was: the sustained system stability and employer superannuation contribution accuracy issues, Payroll Shared Services Centre staffing and also the continued lack of consistent management of overpayments. In respect of the employer superannuation contribution issue, the value is estimated to be £15m across the entire HSC, with Belfast Trust's share approximately £5m.

BSO has provided written assurance that they will continue to address identified weaknesses and pursue continuing improvements to systems of internal control in operation within the organisation in 2017-18. Progress with Internal Audit recommendations is considered and monitored in the

Business Systems Forum and the Regional Assistant Director Forums which meet on a regular basis throughout the year. In addition, a number of forums, both local and regional, monitor performance of BSO Shared Service Centres and appropriate key performance indicators are reviewed annually.

Hyponatraemia Inquiry

The Trust has contributed fully to the public inquiry into deaths caused by hyponatraemia. The Trust has provided a detailed response to questions posed by the Inquiry Team in September 2016. The Chair advised in September 2016 that he did not expect to be in a position to publish by the end of 2016 but hopes to publish at the earliest possible date in 2017.

Serious Adverse Incidents

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 was held in April 2016 and recommendations were made to progress the process of management of SAIs in Belfast Trust.

Recommendations were made in the following areas:

- How we report and investigate near misses and incidents of low harm
- How we review SAIs and identify systemic learning
- How we support SAI Chairs and panel members
- How we share and embed learning from SAIs
- How we support our staff who are involved in incidents.

The workshop was attended by representatives from RQIA, HSCB and DoH. Key recommendations are currently being implemented and are due to be completed by March 2018.

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 held a learning event in September 2016 to share and discuss learning from SAIs and Complaints on specific themes. Further learning events took place in March 2017.

Prompt Payment Performance

The achievement of the DoH Prompt Payment target of paying 95% of bills within 30 days of receipt is dependent both on procedures within BSO Accounts Payable Shared Service and appropriate actions by the Trust's nominated approvers. The Trust witnessed a fall in compliance during the first year of Shared Services resulting in a prompt payment compliance for 2014-15 of 80.4%. The performance in 2015-16 improved significantly to 89.7% and the performance for 2016-17 is 90.2%. The Trust continues to work closely with BSO to ensure that all efforts to improve prompt payment compliance continue. The Trust's performance against a 10 day payment measurement is 75.4%.

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 due to undertake a series of conversations with interested parties/stakeholders internal and external to the organisation to help inform the future direction for the provision of paediatric emergency care in Belfast. The Trust is aiming to go out to pre-consultation during June 2017.

Single Tender Actions/Direct Award Contracts (DACs)

In 2015-16 the Trust was refused or partially refused a number of DACs due to either their retrospective nature or deficiencies in the contract management process. In the current year we received one refusal in relation to a procurement which was outside of a regional contract. The Trust have been working closely with PaLS to identify and address any weaknesses in process to ensure future compliance. The Trust appointed a Procurement Manager during the year who has been focusing on compliance and training for relevant managers. Further training has been scheduled for 2017-18 and a plan to raise the profile of procurement compliance and efficiencies throughout the Trust is now in place.

Radiation Waste

A blocked sewer pipe caused radioactive sewage to escape from the pipe into an adjacent area outside the Cancer Centre building. This was not in compliance with the site's certificate of authorisation issued under the Radioactive Substances Act (RSA). The incident resulted in an Enforcement Notice issued by NI Environment Agency. Modifications to the waste system were planned and implemented with the agreement of NIEA and completed in September 2016. There was no impact on patients or the public. The modified system for radioactive waste for the Cancer Centre is working well, however the Enforcement Notice issued by the NI Environment Agency under the Radioactive Substances Act is still open. The Trust had agreed to update the Radiation Safety Policy to comply with one of the other requirements of the Enforcement Notice. The updates to the Policy have now been approved by the various Trust policy committees, which should address the Enforcement Notice.

New Control Issues

Domiciliary Care Services

The Counter Fraud Services have conducted work regionally on behalf of the HSC regarding payments made to domiciliary care agencies over the period April 2013 – March 2015. This report compares the actual hours paid by a variety of independent sector providers (ISPs) to their workforce against the actual hours paid by Trusts to the agency. Variations have been identified and the Trust will be conducting further verification of the findings.

The review has identified a range of issues and the DoH has established an Oversight Scrutiny Committee to take forward the recommendations. The Trust will actively participate in this work and progress agreed actions as required.

Social Care Procurement

In order to minimise the risk of non-compliance with the Public Contract Regulations 2015, all DoH Arms Length Bodies are extending CoPE cover for social and health care services in the Light Touch Regime. This is being taken forward via a formally constituted project, reporting to Regional Procurement Board.

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 2016-17.

Mr Martin Dillon
Chief Executive

Remuneration and Staff Report

Remuneration Report

Scope of the report

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

Remuneration Committee

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

Mr Peter McNaney: Chairman
Ms Anne O'Reilly: Non-Executive Director
Mrs Nuala McKeagney: Non-Executive Director

Remuneration policy

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

Performance of Senior Executives is assessed using a performance management system which comprises of individual appraisal and review. 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 Department of Health (NI) under the performance management arrangements for senior executives. The recommendations of the Remuneration Committee go to the full Board for formal approval.

Service contracts

All Senior Executives, except the Trust Chief Executive (until 7 February 2017) and Medical Director, in the year 2016-17 were employed on the Department of Health (NI) Senior Executive Contract. The contractual provisions applied are those detailed and contained within Circulars HSS (SM) 2/2001, for those Senior Executives appointed prior to December 2008, and HSS(SM) 3/2008 for those Senior Executives appointed in the Trust since December 2008.

Accountability report

The Trust Chief Executive until 7 February 2017 was, and Medical Director is, 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 Pension Scheme. Under this multi-employer defined benefit scheme both the Trust and employees pay specified percentages of pay into the scheme and the liability to pay benefit falls to the Department of Health (NI). The Trust is unable to identify its share of the underlying assets and liabilities in the scheme on a consistent and reliable basis. Further information regarding the HSC Pension Scheme can be found in the HSC Pension Scheme Statement in the Department Resource Account for the Department of Health (NI).

The 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 2016-17 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 HSC Pension Scheme, have at least two years' continuous service and two years' qualifying membership and have reached the minimum pension age, currently 50 years, can opt to retire early without a reduction in their pension as an alternative to a lump sum redundancy payment of up to 24 months' pay. In this case the cost of

the early payment of the pension is paid from the lump sum redundancy payment, however if the redundancy payment is not sufficient to meet the early payment of pension cost the employer is required to meet the additional cost.

Senior Employees' Remuneration (Audited)

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

	2016-17				
Name	Salary £000s	Benefits in Kind (to nearest £100)	Pensions Benefit (to nearest £1000)	Total £000s	Salary £000s
Non-Executive Members					
P McNaney	35-40	N/A	N/A	35-40	35-40
M Bradley	5-10	N/A	N/A	5-10	5-10
N McKeagney	5-10	N/A	N/A	5-10	5-10
P Loughran	5-10	N/A	N/A	5-10	5-10
A O'Reilly	5-10	N/A	N/A	5-10	5-10
M Karp	5-10	N/A	N/A	5-10	0-5
G Smyth (appointed April 2016)	5-10	N/A	N/A	5-10	N/A
D Jones (appointed March 2017)	0-5	N/A	N/A	0-5	N/A
Directors					
M Dillon (1)	120-125	N/A	12,000	130-135	125-130
M McBride (2) (3)	105-110	N/A	29,000	135-140	130-135
C Jack	190-195	N/A	121,000	310-315	190-195
D McAlister	90-95	N/A	19,000	110-115	90-95
M Edwards (4)	10-15	N/A	23,000	35-40	N/A
C Leonard (5)	5-10	N/A	23,000	30-35	N/A
J Welsh	85-90	3,300	19,000	105-110	85-90
B Creaney	75-80	N/A	11,000	85-90	75-80
C McNicholl (6)	30-35	N/A	N/A	30-35	90-95
A Dawson	90-95	N/A	52,000	140-145	5-10
J Devlin (7)	45-50	N/A	N/A	45-50	70-75
B Owens	90-95	N/A	9,000	100-105	85-90
C Worthington	90-95	N/A	N/A	90-95	85-90

(1) M Dillon was appointed Chief Executive 8th February 2017
(2) M McBride left 7th February 2017
(3) M McBride's CETV figures will show in the DoH's Financial Statements.
(4) M Edwards appointed Interim Director 15th February 2017. Full year equivalent salary is £80-85k
(5) C Leonard appointed Interim Director 20th February 2017. Full year equivalent salary is £80-85k
(6) C McNicholl retired 28th July 2016
(7) J Devlin left 30th November 2016

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:

2015-16			2016-17				
Benefits in kind (to nearest £100)	Pensions Benefit (to nearest £1000)	Total £000s	Real increase in pension and related lump sum at pension age £000s	Total accrued pension at pension age and related lump sum £000s	CETV at 31/03/16 £000s	CETV at 31/03/17 £000s	Real increase in CETV £000s
					*	*	
N/A	N/A	35-40	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	0-5	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	12,000	135-140	5-7.5	190-195	986	1,046	28
N/A	15,000	145-150	N/A	N/A	N/A	N/A	N/A
N/A	16,000	205-210	25-27.5	175-180	1,012	1,168	124
N/A	18,000	110-115	0-2.5	125-130	521	553	15
N/A	N/A	N/A	0-2.5	90-95	388	419	19
N/A	N/A	N/A	0-2.5	90-95	401	432	19
3,000	18,000	105-110	0-2.5	80-85	359	386	16
N/A	10,000	85-90	2.5-5	110-115	492	523	15
N/A	(22,000)	65-70	N/A	N/A	N/A	N/A	N/A
N/A	78,000	80-85	5-7.5	100-105	414	468	42
100	20,000	90-95	N/A	N/A	N/A	N/A	N/A
N/A	9,000	95-100	2.5-5	160-165	765	808	18
N/A	N/A	85-90	N/A	N/A	N/A	N/A	N/A

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

* A Cash Equivalent Transfer Value (CETV) is the actuarially assessed capital value of the pension scheme benefits accrued by a member at a particular point in time. The benefits valued are the member's accrued benefits and any contingent spouse's pension payable from the scheme. A CETV is a payment made by a pension scheme, or arrangement to secure pension benefits in another pension scheme or arrangement when the member leaves a scheme and chooses to

transfer the benefits accrued in their former scheme. The pension figures shown relate to the benefits that the individual has accrued as a consequence of their total membership of the pension scheme, not just their service in a senior capacity to which the disclosure applies. The CETV figures and the other pension details, include the value of any pension benefits in another scheme or arrangement that the individual has transferred to the HSC pension scheme. They also include any additional pension benefit accrued to the member as a result of their purchasing additional years of pension service in the scheme at their own cost.

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

Real Increase in CETV - This reflects the increase in CETV effectively funded by the employer. It does not include 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. However, the real increase calculation uses common actuarial factors at the start and end of the period so that it disregards the effect of any changes in factors and focuses only on the increase that is funded by the employer.

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

	2016-17	2015-16
Band of Highest Paid Directors Remuneration	£190-£195k	£190-£195k
Median Remuneration	£28,176	£28,186
Ratio	6.83	6.82

The midpoint of the remuneration band of the highest paid director in the Belfast Health and Social Care Trust in financial year 2016-17 was £192,500 (2015-16, £192,500). This was 6.83 times (2015-16, 6.82) the median remuneration of the workforce, which was £28,176 (2015-16, £28,186).

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

There is no significant change in the ratio from 6.82 in 2015-16 to 6.83 in 2016-17 as the highest paid director in 2016-17 has remained in the same earnings Banding and the Median Salary has only marginally changed from the previous year.

Staff Report

Managing Attendance

Belfast Trust recognises that 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 with this in mind the Trust continues to view the management of attendance as a corporate priority. During the period 1st April 2016 – March 2017, the Trust continued to work towards meeting the target of reducing absence levels to 5.80% by March 2017. While the absence rate for this period was 6.34% it should be noted that there have been decreases in-month for February and March 2017 and marked improvements in absence related to Mental Health-related and Musculoskeletal conditions.

It is recognised that Mental Health-related (28%) and Musculoskeletal (20%) conditions are key causes of absence and these have been specifically targeted in 2016-17 through "b well" and a range of initiatives including Early Intervention Physiotherapy Service, Clinical Psychology Services, Condition Management Programme, the Here4U programme, Stress Focus Groups, Health and Safety Competency Tool for Managers, Safetember and March to Safety and a range of Health Improvement initiatives.

In 2017 we held further Attendance Management Initiative sessions highlighting the Managing Attendance Toolkit for line managers alongside mandatory workshops, co-delivered by Human Resources and Occupational Health to a further 220 managers.

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

- An updated suite of absence reports and dashboards for each Directorate
- Communication of annual absence targets for each Directorate and highlighting areas of concern
- 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
- 483 staff and managers were trained in Attendance Management between April 2016 and March 2017
- Case Conference Meetings incorporating Occupational Health, Employees and Management
- Delivery of training for Managers using HRPTS to record sickness absence
- Bespoke MSS training for Managers to run sickness absence reports
- 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
- 554 reasonable adjustments and 16 Ill Health redeployments for employees returning following long term sickness absence (March 2016 – December 2016).

Accountability report

Employment Equality and Diversity Plan

Equality and diversity continue to lie at the heart of our organisation as outlined in the Trusts overall purpose to improve health and well-being and to reduce inequalities. The Trust's three year Employment Equality and Diversity Plan provides a framework for our work of which 2016-17 is the final year of the current plan. Based on four key objectives the Plan is designed to ensure equality is embedded across our organisation and that our employment practices are fair, flexible and enabling so that each member of staff can reach their full potential. The Plan outlines how we seek, not only to meet our statutory obligations under the anti-discrimination legislation and Public Sector Equality Duties but to, ensure the promotion of best practice and strive to be an inclusive employer of choice.

Employment Equality & Diversity Plan Objectives:

1. To promote and champion equality, good relations and diversity within the organisation
2. To develop and maintain corporate policies and procedures which support and underpin equal opportunities and diversity in the workplace
3. To foster an accessible and inclusive working environment for all staff and continue to take steps to ensure our workforce is representative of the community we serve
4. To set in place appropriate systems to evaluate and measure the success of corporate HR policies and the implementation of the employment equality and diversity plan.

During this period the Trust has successfully completed a number of programmes of work and are currently scoping and consulting upon ways in which this work can be further enhanced within the new 2017-2020 Plan.

Ongoing work which will be incorporated into the new Plan include the Business in the Community Gender Project, NHS Employers Working Longer Project, the implementation of a new regional Transgender Employment Policy and the promotion staff equality networks.

The Trust completed and submitted to the Equality Commission its 2016 annual monitoring return and has continued to implement the Affirmative Action Programme with outreach actions extended to include the development of eight 51-week work placement opportunities in partnership with the West Belfast Works programme. The placements, open only to those meeting the long term unemployed criteria, commenced in September 2016 in various roles within PCSS and Medical Records.

Preparatory work has commenced to facilitate the completion of the Trust's third Fair Employment Article 55 Review covering the period January 2013 to January 2016. The Trust have voluntarily extended the scope of this Review to encompass a full gender analysis of the workforce composition and flows to help inform the Gender Project and action plan.

A comprehensive programme of mandatory equality training continues to be provided and is now complemented by a training manual providing additional advice and signposting. During the year

the Trust led on the development of a new regional Equality, Good Relations and Human Rights e-learning programme. This new 45 minute accessible and interactive programme will be launched early 2017-18 and is transferable across most HSC organisations.

The Trust has been shortlisted for the inaugural Legal Island Equality & Diversity Awards, Public Sector category for our work in promoting diversity and equality.

Workforce Governance

Workforce Governance – "good governance serves to realise organisational and societal goals and embraces regulation, structure and best practice"

We continue to support Corporate and Service Directorates providing advice and guidance to managers in relation to Use of Agency Staff, Working Time Regulations and Safer Recruitment and Employment Practices.

We have successfully completed the annual Safer Recruitment and Employment Practices Audit including recruitment panel constitution, the Belfast Risk Audit & Assessment Tool (BRAAT Phase 2) and a Safer Recruitment & Employment Practices Agency Audit specifically in relation to pre-employment health checks.

Revised HR Controls Assurance Standards were developed and approved and compliance levels were selected for BSO internal audit verification.

The management and use of medical locum staff was audited in 2016-17 and satisfactory compliance maintained.

Relevant Governance Polices including Injury Allowance Protocol, HR Compliments & Complaints Protocol, Safeguarding Vulnerable Groups Policy and Alert Policy were updated.

A Managers Checklist for Leavers together with an On-Line Leavers Exit Questionnaire on Smart Survey created.

Transformational business processes in relation to how HR information is stored, accessed, managed and shared within and external to the Organisation went live with the online HR Records solution on 1 September 2015 and as of March 2016 successfully and on target, we now have access to all HR Records online (approx. 27,000 files) – (over 3 million images available on the live system).

Significant benefits have been delivered, not least from the integration of MS technologies to transform how HR information is accessed, shared and stored – as a springboard to more effective and efficient HR business working to deliver quality improvements in HSC service provision for the Trust.

HR staff have also used the opportunity to develop new skills as HR champions for their own HR area and all HR staff have acquired new knowledge and skills in IT and streamlining their services.

Work life balance flexible working policies

Belfast Trust is committed to promoting equality and to attracting and retaining highly skilled and experienced staff. The Trust has a comprehensive suite of Work Life Balance Policies and a Special Leave Policy which enable staff to balance both home and work commitments and improve their working lives. These are:

- Job Sharing
- Employment Break
- Part-Time Working
- Term-Time Working
- Flexi-Time Scheme
- Compressed Working
- Homeworking
- Flexible Retirement.

Last year there were 1,296 applications received with 80% approval rate.

Staff Composition by Gender

The following table provides an analysis of the number of employed staff as at 31 March 2017 by gender:

	Directors		Non Executive Directors		Senior Staff [1]		Other Staff		Trust Total	
	Number	As %	Number	As %	Number	As %	Number	As %	Number	As %
Female	6	60%	3	38%	27	64%	15,792	78%	15,828	78%
Male	4	40%	5	62%	15	36%	4,548	22%	4,572	22%
Total	10		8		42		20,340		20,400	

[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 2017.

	Number of Staff
Off Payroll staff as at 1 April 2016	9
New engagements during the year	0
Existing engagements exceeding threshold in year	1
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 threshold	3
Off-Payroll staff as at 31 March 2017	7

Staff Numbers and Related Costs

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

		2017		2016
Staff costs comprise:	**Permanently employed staff**	**Others**	**Total**	**Total**
	£000s	**£000s**	**£000s**	**£000s**
Wages and salaries	611,492	48,027	659,519	654,791
Social security costs	62,183	527	62,710	49,743
Other pension costs	84,319	577	84,896	76,637
Sub-Total	757,994	49,131	807,125	781,171
Capitalised staff costs	473	0	473	636
Total staff costs reported in Statement of Comprehensive Expenditure	757,521	49,131	806,652	780,535
Less recoveries in respect of outward secondments			(6,374)	(7,229)
Total net costs			**800,278**	**773,306**

Total Net costs of which:	**£000s**	**£000s**
Belfast HSC Trust	806,652	780,535
Charitable Trust Fund	0	0
Consolidation Adjustments	(336)	(467)
Total	806,316	780,068

Staff Costs exclude £473k charged to capital projects during the year (2016 £636k)

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

As per the requirements of IAS 19, full actuarial valuations by a professionally qualified actuary are required 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 2016-17 accounts.

Average number of persons employed

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

	2017			2016
Staff costs comprise:	**Permanently employed staff**	**Others**	**Total**	**Total**
	No.	**No.**	**No.**	**No.**
Medical and dental	1,603	204	1,807	1,747
Nursing and midwifery	6,408	303	6,711	6,487
Professions allied to medicine	2,769	85	2,854	2,745
Ancillaries	1,581	115	1,696	1,644
Administrative & clerical	2,929	302	3,231	3,121
Ambulance staff	0	0	0	0
Works	221	0	221	233
Other professional and technical	0	0	0	0
Social services	2,164	115	2,279	2,201
Other	0	0	0	0
Total average number of persons employed	**17,675**	**1,124**	**18,799**	**18,178**
Less average staff number relating to capitalised staff costs	7	0	7	12
Less average staff number in respect of outward secondments	85	0	85	90
Total net average number of persons employed	**17,583**	**1,124**	**18,707**	**18,076**

Of which	
Belfast HSC Trust	18,707
Charitable Trust Fund	0
Consolidation Adjustments	0
	18,707

Accountability report

Staff Benefits

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

Retirements due to ill-health

During 2016-17 there were 46 early retirements from the Trust, agreed on the grounds of ill-health. The estimated additional pension liabilities of these ill-health retirements will be £123k. 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	
	2017	2016	2017	2016	2017	2016
<£10,000	0	0	0	0	0	0
£10,001 - £25,000	0	0	1	5	1	5
£25,001 - £50,000	0	0	1	7	1	7
£50,001 - £100,000	0	0	1	9	1	9
£100,001- £150,000	0	0	2	0	2	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	5	21	5	21
	£000s	**£000s**	**£000s**	**£000s**	**£000s**	**£000s**
Total resource cost	0	0	375	983	375	983

* 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. 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

	2017 £000s	2016 £000s
Trust management costs	40,276	39,898
Income:		
RRL	1,336,774	1,267,613
Income per Note 4	90,911	89,154
Non cash RRL for movement in clinical negligence provision	(29,808)	(18,263)
Less interest receivable	0	0
Total Income	1,397,877	1,338,504
% of total income	**2.9%**	**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 report

Accountability and Audit Report

Financial Resources

Size and Scale

The Belfast Trust had an operating expenditure budget of £1.3 billion in 2016-17 which makes it one of the largest healthcare Trusts in the UK in budgetary terms. The Trust employs over 18,700 (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 2016-17.

In order to maintain safe and effective services with less income in real terms, the Trust implemented a savings plan of £17.5m, alongside a productivity plan of £3.5m and a workforce management savings plan of £18m. In total, these measures are equivalent to around 3% of the Trust's total 2016-17 budget. These plans were approved by HSCB as part of the Trust's overall Trust Delivery Plan. 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 90% of its overall 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 2016-17 including, for example, growth in medical agency costs and high cost drugs, continued increased use of interventional radiology and other advanced clinical technologies, private fostering placements and care packages.

During the year, the Trust implemented a number of service developments and improvements, including the transfer of Glenmona children's services into the Trust. Other investments included autism services, major trauma network and further resettlements in relation to learning disability clients and the expansion of high cost drugs and therapy treatments.

Despite the enormous challenges and increased demand for our services, the Trust achieved financial balance in 2016-17 while continuing to drive forward its quality and safety agenda. It should be noted, however, that this outcome was attributable largely to a significant level of one-off funding and non-recurrent measures, including slippage on new investments.

Financial Targets

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

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

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

Financial Governance

The Trust has continued to maintain sound systems of 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 2016-17.

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 nine years.

Accountability report

The Trust's 2016-17 Reform and Efficiency Plan was delivered, in the main, through two overarching reform and modernisation workstreams, ie.

- **Non Pay Savings**: There was a strong focus within the Trust on reducing expenditure on goods and services. Savings have been delivered through effective procurement initiatives, particularly in areas such as energy and high-cost clinical equipment. In addition, the Trust has gained price reductions for both general and high cost drugs through pharmacy procurement intelligence and robust negotiation. Pharmacy savings have also been delivered from proactively managing switches from branded medicines to generic alternatives in line with best clinical practice. In 2016-17, the Trust has continued to review and keep a focus on minimising discretionary spend to the lowest levels possible.
- **Staff Productivity**: In 2016-17, the Trust actively pursued workforce savings, with a strong focus on reducing management costs and administration. Administration numbers across the Trust have stayed steady over the past four years, despite an 8.5% increase in staffing numbers in other professions. Professional staffing has grown in line with Trust developments, supported by a more productive Administration support function. The Trust has also maintained management costs at low and reducing levels in recent years.In 2016-17 management costs, as a percentages of total Trust income, is 2.88%, against figures for the preceding years as follows: 2.98% in 2015-16, 2.95% in 2014-15, 3.15% in 2013-14 and 3.6% in 2012-13.

The nature and scale of changes which the health and social care sector will face over the next few years is significant and 2017-18 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 with its sound performance management, accountability and reporting frameworks. The Trust will continue to ensure that procurement efficiencies, and the areas of administration, management costs and discretionary spend are specifically targeted. Initiatives involving service changes will be subject to equality screening and full public consultation, as appropriate.

Income and Expenditure

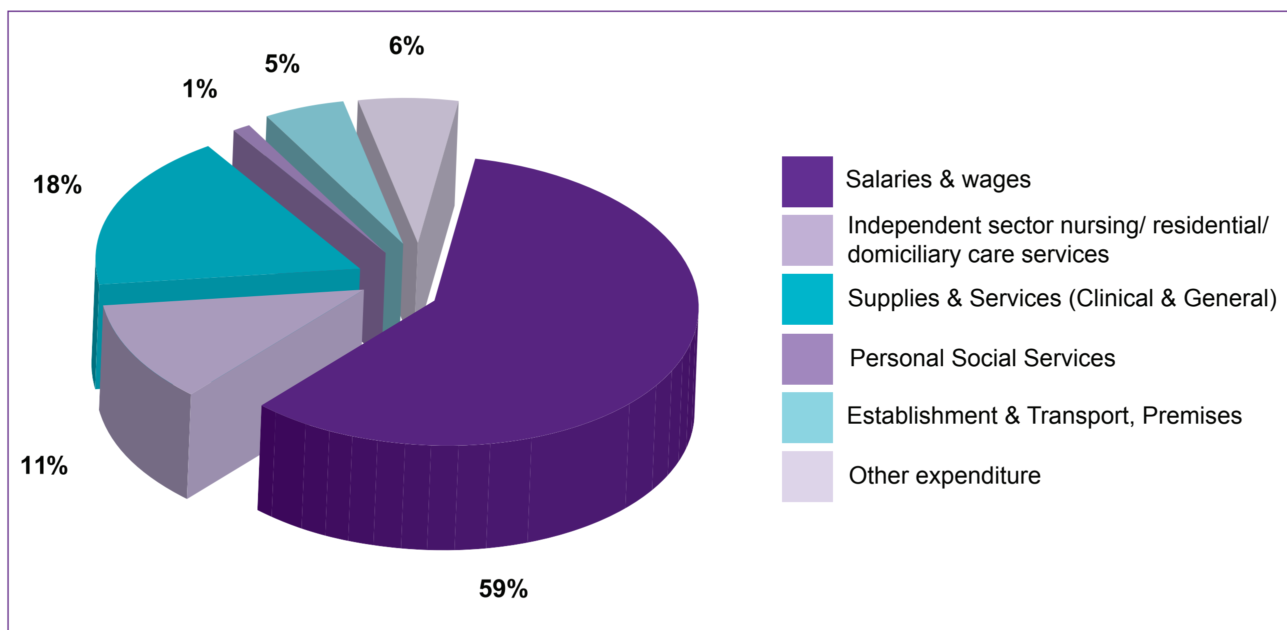
The information below provides an analysis of Trust's income and a breakdown of expenditure in 2016-17.

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

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

The chart below shows how the Trust spent this money in 2016-17. The largest cost incurred by the Trust is staff salaries, representing almost 59% of total expenditure. Within this pay total, the Trust spent £196 million on doctors and dentists, £264 million on nurses and midwives and £89 million on social work/social care and domiciliary/homecare staff. Significant non-pay costs include £247 million (18% of total expenditure) for clinical and general supplies such as drugs and medical equipment and £156 million (11.4% 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 2016-17



Investing in Staff

The Trust spends around £806 million on staff salaries, employing circa 18,700 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 £1.15 billion. The Trust continues to maintain and develop this infrastructure to provide the facilities required to support patient and client care.

In 2016-17 the capital funding allocation for the Trust was £45.459m, of which £27.914m related to major specific capital projects and £17.545m was for various minor capital projects funded from the Trust's General Capital Allocation. Expenditure on larger schemes included:

Capital Scheme	Expenditure 2016-17 £m	Total Value of Project £m
RGH Phase 2B	3.6	151.7
Acute Mental Health In Patient Unit	7.1	32.2
Children's Hospital	5.2	219.4
Decontamination Scheme	1.9	4.9
ICT Schemes	6.6	6.6

The other specifically funded schemes included a new MRI scanner, enabling works on the new Maternity Hospital, a new laminar air flow theatre and the refurbishing of a children's home.

The work on the Acute Mental Health In-Patient Unit is ongoing with construction progressing in line with project timetables. Design and enabling work for the new Children's Hospital is continuing. The Full Business case for the Maternity Hospital scheme is with the Department of Health for consideration and subject to the necessary approvals being received the tender will be awarded to the main contractor in early 2017-18.

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

The Critical Care Centre (RGH Phase 2B) was handed over to the Trust In April 2015. The Emergency Department successfully transferred to the Critical Care Centre in August 2015 with the Endoscopy Decontamination Unit following in January 2017. In the intervening period the Trust was required to undertake a number of additional works packages to bring the building up to the current guidance, standards and legislation which had been issued since the building had originally been designed. In order to prepare for the transfer of Theatres into the Critical Care Centre in October 2017 and the Intensive Care Unit in November 2017 the Trust is currently engaged in a programme to clinically commission the building; this includes the recruitment and training of Nursing and Medical staff, the orientation and induction of over 600 staff and equipping of the building for occupancy.

Research and Development

New treatments or procedures are often made available for the first time to patients in the Trust through clinical trials. There is considerable evidence that patients who take part in clinical trials have better outcomes, and research which aims 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.

Staff within the Trust work closely with colleagues in partner organisations, including local universities, other Trusts, major charities and local and international companies to allow access to new treatments at the earliest possible opportunity in as many areas as possible. Patients and clients of the Trust play an important role in suggesting research ideas and work closely with researchers throughout the research process.

Belfast Trust hosts a number of important elements of the regional Northern Ireland research structure, including the Northern Ireland Clinical Research Network, the Northern Ireland Clinical Research Facility, a Clinical Trials Unit and the Northern Ireland Cancer Trials Network. These provide support for research throughout all HSC Trusts. Funding for research within the Trust comes from a variety of sources, including Government, the EU, Research Councils, Charities and commercial partners.

All research projects taking place in the Trust are approved by an independent ethics committee, and by the Trust research office, which ensures that all research taking place within the Trust is conducted in line with proper ethical standards and all relevant legislation. Around 600 research projects are underway in the Trust at any time, with approximately one hundred and eighty research projects approved in the Trust in the last 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, procedures or devices.

Research studies take in almost every area of the Trust's work, improving local care and in some cases having national and international impact. In pregnancy, elevated levels of glucose in a mother's blood can lead to adverse outcomes for both mother and baby. The ideal level of glucose to completely avoid harmful outcomes remains unclear. Researchers are studying high risk pregnancies to better understand this problem and to find ways of reducing the harms. In a number of disease areas, exciting new treatments which involve cell transplants are becoming available. Working with Queen's University Belfast, the Trust is developing a new cell therapy facility which will allow studies of this important new technology to take place in a number of areas, including kidney and eye disease.

Donations and Fundraising

Charitable donations help us to improve the quality of care we provide to our patients and clients across the Trust. During 2016-17 the Trust received donations, income and legacies totalling just over £1.3m and a further £1.1m in investment income. The donated 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 2016-17 include:

- The provision of a Tomography Diagnostic Scanner to be used in the Macular Eye Clinic in the BHSCT
- The provision of a Water Purification unit for the Renal Unit of the BCH
- The provision of 2 Slit lamps for Ophthalmology Theatres
- Refurbishment of a room to be used by relatives of patients in the Intensive Care Unit of the Mater Hospital, it will also provide space for doctors to study and to be close to the unit. This was funded via a specific donation from a local company
- Refurbishment to the place of worship based at the Mater Hospital, including both structural and the provision of furniture
- The funding of the refurbishment of the Walking Aid Room at Musgrave Park Hospital for the rehabilitation of patients using prosthesis
- Purchase of additional Vital signs monitors
- Purchase of a Blue light filter Microscope to be used within the Neurosurgical Unit
- The delivery of Alternative Therapies and Treatments to Patients at Muckamore Abbey Hospital including visits from and to Animal Sanctuaries, and various activity classes for rehabilitation
- 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	2017		2016
	No. of Cases	£	£
Cash losses			
Cash Losses - Theft, fraud etc	1	10	141
Cash Losses - Overpayments of salaries, wages and allowances	0	0	0
Cash Losses - Other causes	0	0	0
	1	**10**	**141**
Claims abandoned			
Waived or abandoned claims	0	0	0
	0	**0**	**0**
Administrative write-offs			
Bad debts	539	301,968	340,631
Other	0	0	0
	539	**301,968**	**340,631**
Fruitless payments			
Late Payment of Commercial Debt	19	1,097	269
Other fruitless payments & constructive losses	0	0	0
	19	**1,097**	**269**
Stores losses			
Losses of accountable stores through any deliberate act	0	0	0
Other stores losses	12	253,736	193,235
	12	**253,736**	**193,235**
Special Payments			
Compensation payments			
- Clinical Negligence	206	10,036,674	12,592,707
- Public Liability	18	115,456	186,968
- Employers Liability	91	783,951	1,550,696
- Other	5	52,496	111,599
	320	**10,988,577**	**14,441,970**
Ex-gratia payments	39	24,616	23,215
Extra contractual	0	0	0
Special severance payments	0	0	0
TOTAL	**930**	**11,570,004**	**14,999,461**

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	2017 £	2016 £
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	6	4,295,868	6,668,703
Clinical negligence and other litigation (these cases are included in the total value of special payments in the table above)			
TOTAL	**6**	**4,295,868**	**6,668,703**

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

Martin Dillon
Chief Executive

Date 8. 6. 17

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 2017 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.

Opinion on financial statements

In my opinion:

- the financial statements give a true and fair view of the state of the group's and Belfast Health and Social Care Trust's affairs as at 31 March 2017 and of the net expenditure 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 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 and Accountability Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

Matters on which I report by exception

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 the 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 guidance.

Report

I have no observations to make on these financial statements.

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

16 *June 2017*

Accountability report

Financial Statements

respect & dignity

openness & trust

leading edge

learning & development

accountability

BELFAST HEALTH AND SOCIAL CARE TRUST

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2017

FOREWORD

These accounts for the year ended 31 March 2017 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.

BELFAST HEALTH AND SOCIAL CARE TRUST

CONSOLIDATED STATEMENT OF COMPREHENSIVE NET EXPENDITURE FOR THE YEAR ENDED 31 MARCH 2017

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	2017 £000s		2016 £000s	
Income		**Trust**	**Consolidated**	**Trust**	**Consolidated**
Income from activities	4.1	45,299	45,299	43,409	43,407
Other operating income	4.2	45,612	45,844	45,745	44,908
Deferred income	4.3	0	0	0	0
Total operating income		90,911	91,143	89,154	88,315
Expenditure					
Staff costs	3	(806,652)	(806,316)	(780,535)	(780,068)
Purchase of goods and services	3	(415,548)	(415,530)	(398,004)	(397,989)
Depreciation, amortisation and impairment charges	3	(52,353)	(52,353)	(43,753)	(43,753)
Provision expense	3	(31,538)	(31,538)	(18,091)	(18,091)
Other expenditures	3	(120,241)	(121,653)	(114,874)	(116,815)
Total operating expenditure		(1,426,332)	(1,427,390)	(1,355,257)	(1,356,716)
Net operating expenditure		**(1,335,421)**	**(1,336,247)**	**(1,266,103)**	**(1,268,401)**
Finance income	4.2	0	1,083	0	1,201
Finance expense	3	(1,302)	(1,302)	(1,423)	(1,423)
Net expenditure for the year		**(1,336,723)**	**(1,336,466)**	**(1,267,526)**	**(1,268,623)**
Revenue Resource Limit (RRL)	24.1	1,336,774	1,336,774	1,267,613	1,267,613
Add back charitable trust fund net expenditure			(257)		1,097
Surplus against RRL		**51**	**51**	**87**	**87**

OTHER COMPREHENSIVE EXPENDITURE	NOTE	2017 £000s		2016 £000s	
Items that will not be reclassified to net operating costs:		**Trust**	**Consolidated**	**Trust**	**Consolidated**
Net gain on revaluation of property, plant and equipment	5.1/5.2/8	21,468	21,468	54,038	54,038
Net gain on revaluation of intangibles	6.1/6.2/8	0	0	0	0
Net gain/(loss) on revaluation of charitable assets		0	6,863	0	(2,223)
Items that may be reclassified to net operating costs:					
Net gain on revaluation of investments		0	0	0	0
TOTAL COMPREHENSIVE EXPENDITURE for the year ended 31 March		**(1,315,255)**	**(1,308,135)**	**(1,213,488)**	**(1,216,808)**

The notes on pages 99 to 132 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 Charitable Trust Fund Advisory Committee within the Trust to manage the internal disbursements. The committee ensures that charitable donations received by the Trust are appropriately managed, invested, expended and controlled, in a manner that is consistent with the purposes for which they were given and with the Trust's Standing Financial Instructions, Departmental guidance and legislation. All such funds are allocated to the specific 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 2017

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.

		2017		2016	
	NOTE	**Trust**	**Consolidated**	**Trust**	**Consolidated**
Non Current Assets		**£000s**	**£000s**	**£000s**	**£000s**
Property, plant and equipment	5.1/5.2	1,142,271	1,142,271	1,123,030	1,123,030
Intangible assets	6.1/6.2	10,987	10,987	11,262	11,262
Financial assets	7	0	49,005	0	42,709
Trade and other receivables	12	0	0	0	0
Other current assets	12	0	0	0	0
Total Non Current Assets		**1,153,258**	**1,202,263**	**1,134,292**	**1,177,001**
Current Assets					
Assets classified as held for sale	9	315	315	315	315
Inventories	10	15,963	15,963	15,174	15,174
Trade and other receivables	12	33,442	33,188	33,663	33,020
Other current assets	12	1,544	1,544	1,321	1,321
Intangible current assets	12	0	0	0	0
Financial assets	7	0	0	0	0
Cash and cash equivalents	11	14,142	15,121	11,490	12,337
Total Current Assets		65,406	66,131	61,963	62,167
Total Assets		**1,218,664**	**1,268,394**	**1,196,255**	**1,239,168**
Current Liabilities					
Trade and other payables	13	(194,187)	(194,247)	(179,345)	(179,708)
Other liabilities	13	(1,043)	(1,043)	(1,117)	(1,117)
Intangible current liabilities	13	0	0	0	0
Provisions	15	(18,171)	(18,171)	(23,311)	(23,311)
Total Current Liabilities		(213,401)	(213,461)	(203,773)	(204,136)
Total assets less current liabilities		**1,005,263**	**1,054,933**	**992,482**	**1,035,032**
Non Current Liabilities					
Provisions	15	(67,098)	(67,098)	(41,766)	(41,766)
Other payables > 1 year	13	(8,610)	(8,610)	(10,002)	(10,002)
Financial liabilities	7	0	0	0	0
Total Non Current Liabilities		(75,708)	(75,708)	(51,768)	(51,768)
Total assets less total liabilities		**929,555**	**979,225**	**940,714**	**983,264**
Taxpayers' Equity and other reserves					
Revaluation reserve		215,451	215,451	195,658	195,658
SoCNE reserve		714,104	714,104	745,056	745,056
Other reserves - charitable fund		0	49,670	0	42,550
Total equity		**929,555**	**979,225**	**940,714**	**983,264**

The notes on pages 99 to 132 form part of these accounts.

The financial statements on pages 95 to 132 were approved by the Board on 8/6/17 and were signed on its behalf by;

Signed (Chairman) Date 8/6/17

Signed (Chief Executive) Date 8/6/17

BELFAST HEALTH AND SOCIAL CARE TRUST

CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2017

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	2017 £000s	2016 £000s
Cash flows from operating activities			
Net deficit after interest/Net operating cost		(1,336,466)	(1,268,623)
Adjustments for non cash costs		84,009	61,731
(Increase)/decrease in trade and other receivables		(391)	3,038
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		(789)	(1,012)
Increase/(decrease) in trade payables		13,073	3,169
Less movements in payables relating to items not passing through the NEA			
Movements in payables relating to the purchase of property, plant and equipment		(16,803)	5,120
Movements in payables relating to the purchase of intangibles		0	0
Movements in payables relating to finance leases		0	0
Movements in payables relating to PFI and other service concession arrangement contracts		(1,466)	(2,350)
Use of provisions	15	(11,346)	(22,629)
Net cash outflow from operating activities		(1,270,179)	(1,221,556)
Cash flows from investing activities			
Purchase of property, plant & equipment	5.1,5.2	(29,305)	(36,353)
Purchase of intangible assets	6.1,6.2	(3,768)	(1,953)
Proceeds of disposal of property, plant & equipment		3	122
Proceeds on disposal of intangibles		0	0
Proceeds on disposal of assets held for resale		0	752
Drawdown from investment fund		1,650	1,650
Share of income reinvested		(1,083)	(1,201)
Net cash outflow from investing activities		(32,503)	(36,983)
Cash flows from financing activities			
Grant in aid		1,304,000	1,254,000
Cap element of payments - finance leases and on balance sheet (SoFP) PFI and other service concession arrangements		1,466	2,350
Net cash inflow from financing activities		1,305,466	1,256,350
Net increase/(decrease) in cash & cash equivalents in the period		2,784	(2,189)
Cash & cash equivalents at the beginning of the period	11	12,337	14,526
Cash & cash equivalents at the end of the period	11	15,121	12,337

The notes on pages 99 to 132 form part of these accounts.

BELFAST HEALTH AND SOCIAL CARE TRUST

CONSOLIDATED STATEMENT OF CHANGES IN TAXPAYERS' EQUITY FOR THE YEAR ENDED 31 MARCH 2017

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

	NOTE	SoCNE Reserve	Revaluation Reserve	Charitable Fund	Total Equity
		£000s	£000s	£000s	£000s
Balance at 1 April 2015		**755,742**	**144,390**	**45,870**	**946,002**
Changes in Taxpayers' Equity 2015-16					
Grant from DoH		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	70			70
Balance at 31 March 2016		**745,056**	**195,658**	**42,550**	**983,264**
Changes in Taxpayers' Equity 2016-17					
Grant from DoH		1,304,000			1,304,000
Transfers between reserves		1,675	(1,675)	0	0
Comprehensive expenditure for the year		(1,336,723)	21,468	7,120	(1,308,135)
Transfer of asset ownership		26	0	0	26
Non cash charges - auditors remuneration	3	70			70
Balance at 31 March 2017		**714,104**	**215,451**	**49,670**	**979,225**

BELFAST HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2017

NOTE 1 STATEMENT OF ACCOUNTING POLICIES

1 Authority

These accounts have been prepared in a form determined by the Department of Health (DoH), based on guidance from the Department of Finance's (DoF) Financial Reporting Manual (FReM) and in accordance with the requirements of Article 90(2)(a) of the Health and Personal Social Services (Northern Ireland) Order 1972 No 1265 (NI 14) as amended by Article 6 of the Audit and Accountability (Northern Ireland) Order 2003.

The accounting policies 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. 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 2017 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
DoF has adopted a standard approach to depreciated replacement cost valuations based on modern equivalent assets and, where it would meet the location requirements of the service being provided, an alternative site can be valued. Land and Property Services have included this requirement within the latest valuation.

Assets Under Construction (AUC)
Properties in the course of construction for service or administration purposes are carried at cost, less any impairment loss. 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 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.

1.9 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.

1.10 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.

1.11 Investments

The Trust does not have any investments.

1.12 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.

1.13 Cash and cash equivalents

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

1.14 Leases

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.

1.15 Private Finance Initiative (PFI) transactions

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

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

a) Payment for the fair value of services received;

b) Payment for the PFI asset, including replacement of components and

c) Payment for finance (interest costs).

Services received

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

PFI Assets

The PFI assets are recognised as property, plant and equipment, when they come into use. The assets are measured initially at fair value in accordance with the principles of IAS 17. Subsequently, the assets are measured at fair value, which is kept up to date in accordance with the Trust's approach for each relevant class of asset in accordance with the principles of IAS 16.

PFI liability

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

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

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

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

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.

1.16 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.

1.17 Provisions

In accordance with IAS 37, provisions are recognised when the Trust has a present legal or constructive obligation as a result of a past event, it is probable that the Trust will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation. The amount recognised as a provision is the best estimate of the expenditure required to settle the obligation at the end of the reporting period, taking into account the risks and uncertainties.

Where a provision is measured using the cash flows estimated to settle the obligation, its carrying amount is the present value of those cash flows using DoF issued discount rate of:

Rate	Time Period	Real rate
Short-term	0-5 years	-2.70%
Medium-term	5-10 years	-1.95%
Long-term	10+ years	-0.80%

As at 31 March 2017. The discount rate to be applied for employee early departure obligations is +0.24% with effect from 31 March 2017.

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

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

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

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

1.18 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.

1.19 Employee benefits

Short-term employee benefits

Under the requirements of IAS 19: Employee Benefits, staff costs must be recorded as an expense as soon as the organisation is obligated to pay them. This includes the cost of any untaken leave that has been earned at the year end. This cost has been estimated using average staff numbers and costs applied to the average untaken leave balance determined from the results of a survey to ascertain leave balances as at 31 March 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 DoH. The Trust is unable to identify its share of the underlying assets and liabilities in the scheme on a consistent and reliable basis. Further information regarding the HSC Superannuation Scheme can be found in the HSC Superannuation Scheme Statement in the Departmental Resource Account for the Department of Health.

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

As per the requirements of IAS 19, full actuarial valuations by a professionally qualified actuary are required 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 2016-17 accounts.

1.20 Reserves

Statement of Comprehensive Net Expenditure Reserve

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

Revaluation Reserve

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

1.21 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.

1.22 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.

1.23 Government Grants

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

1.24 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.

1.25 Charitable Trust Account Consolidation

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

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

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

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

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

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

The 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 Office of National Statistics (ONS) control criteria, as designated by Treasury. A similar review in NI, which will bring NI departments under the same adaptation, has been carried out and the resulting recommendations were agreed by the Executive in December 2016. With effect from 2020-21, the accounting boundary for departments will change and there will also be an impact on departments around the disclosure requirements under IFRS 12. ALBs apply IFRS in full and their consolidation boundary may change as a result of the new Standards.

Management consider that any other new accounting policies issued but not yet adopted are unlikely to have a significant impact on the accounts in the period of the initial application.

1.27 Impact of implementation of ESA 2010 on research and development expenditure

Following the introduction of the 2010 European System of Accounts (ESA10), there has been a change in the budgeting treatment (a change from the revenue budget to the capital budget) of research and development (R&D) expenditure. In order to reflect this new treatment which was implemented from 2016-17, additional disclosures have been included in the notes to the accounts

BELFAST HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2017

NOTE 2 ANALYSIS OF NET EXPENDITURE BY SEGMENT

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

Trust Only		**2017**			**2016**	
Directorate	**Staff Costs**	**Other Expenditure**	**Total Expenditure**	**Staff Costs**	**Other Expenditure**	**Total Expenditure**
	£000s	**£000s**	**£000s**	**£000s**	**£000s**	**£000s**
Surgery and Specialist Services	150,925	114,570	265,495	142,641	106,075	248,716
Adult Social and Primary Care	166,248	154,529	320,777	160,063	144,715	304,778
Childrens; Community Services	42,859	27,209	70,068	39,289	25,813	65,102
Unscheduled & Acute Care	219,835	99,483	319,318	210,051	95,128	305,179
Specialist Hospitals and Women's Health	124,981	55,559	180,540	117,877	57,085	174,962
Patient and Client Support Services	46,739	14,276	61,015	46,407	15,528	61,935
Research & Development	6,961	1,906	8,867	6,554	1,730	8,284
Other Trust Service/Corporate Group	48,104	73,756	121,860	57,653	73,747	131,400
Expenditure for Reportable Segments net of Non Cash Expenditure	**806,652**	**541,288**	**1,347,940**	**780,535**	**519,821**	**1,300,356**
Non Cash Expenditure			**79,694**			**56,324**
Total Expenditure per Net Expenditure Account			**1,427,634**			**1,356,680**
Income Note 4			**90,911**			**89,154**
Net Expenditure			**1,336,723**			**1,267,526**
Revenue Resource Limit			**1,336,774**			**1,267,613**
Surplus against RRL			**51**			**87**

BELFAST HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2017

NOTE 3 OPERATING EXPENSES

	2017 £000s		2016 £000s	
Operating Expenses are as follows:-	**Trust**	**Consolidated**	**Trust**	**Consolidated**
Staff Costs [1]				
Wage and salaries	659,046	658,710	654,155	653,688
Social security costs	62,710	62,710	49,743	49,743
Other pension costs	84,896	84,896	76,637	76,637
Purchase of care from non-HPSS bodies	156,485	156,485	151,813	151,813
Revenue grants to voluntary organisations	12,584	12,584	11,950	11,950
Personal social services	15,822	15,822	14,898	14,898
Recharges from other HSC organisations	3,367	3,367	2,786	2,786
Supplies and services - Clinical	234,091	234,076	222,589	222,576
Supplies and services - General	12,564	12,561	12,381	12,379
Establishment	11,601	11,601	12,434	12,434
Transport	3,376	3,376	3,421	3,421
Premises	51,193	50,932	48,286	48,246
Bad debts	854	854	461	461
Rentals under operating leases	728	728	922	922
Interest charges	1,302	1,302	1,423	1,423
PFI and other service concession arrangements service charges	9,220	9,220	9,238	9,238
BSO services	9,041	9,041	8,435	8,435
Training	2,548	2,517	2,093	2,087
Patients travelling expenses	986	986	1,027	1,027
Costs of exit packages not provided for	375	375	983	983
Other charitable expenditure	0	1,708	0	1,987
Miscellaneous expenditure	10,836	10,832	9,196	9,196
Non cash items				
Depreciation	55,168	55,168	54,207	54,207
Amortisation	4,044	4,044	3,720	3,720
Impairments	(6,859)	(6,859)	(14,174)	(14,174)
(Profit) on disposal of property, plant & equipment (excluding profit on land)	(3)	(3)	(119)	(119)
Loss on disposal of property, plant & equipment (including land)	51	51	14	14
Provisions provided for in year	32,861	32,861	18,488	18,488
Cost of borrowing of provisions (unwinding of discount on provisions)	(1,323)	(1,323)	(397)	(397)
Auditors remuneration	70	75	70	75
Add back of notional charitable expenditure	0	(5)	0	(5)
Total	**1,427,634**	**1,428,692**	**1,356,680**	**1,358,139**

[1] *Further detailed analysis of staff costs is located in the Staff Report on page 76 within the Accountability Report*

During the year the Trust purchased £3k non audit services from its external auditor (NIAO), in respect of work carried out on the National Fraud Initiative.

BELFAST HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2017

NOTE 4 INCOME

4.1 Income from Activities	**2017 £000s**		**2016 £000s**	
	Trust	**Consolidated**	**Trust**	**Consolidated**
GB/Republic of Ireland Health Authorities	810	810	1,051	1,051
HSC Trusts	385	385	379	379
Non-HSC:- Private patients	3,665	3,665	3,032	3,030
Non-HSC:- Other	3,312	3,312	3,547	3,547
Clients contributions	37,127	37,127	35,400	35,400
Total	**45,299**	**45,299**	**43,409**	**43,407**

4.2 Other Operating Income	**2017 £000s**		**2016 £000s**	
	Trust	**Consolidated**	**Trust**	**Consolidated**
Other income from non-patient services	33,362	33,037	30,646	30,604
Seconded staff	6,374	6,238	7,229	6,998
Charitable and other contributions to expenditure by core trust	63	52	69	69
Donations / Government grant / Lottery funding for non current assets	1,659	1,219	3,494	2,230
Charitable income received by charitable trust fund	0	1,322	0	953
Investment income	0	1,083	0	1,201
Research and development	4,154	3,976	4,229	3,976
Profit on disposal of land	0	0	78	78
Total	**45,612**	**46,927**	**45,745**	**46,109**

4.3 Deferred income	**2017 £000s**		**2016 £000s**	
	Trust	**Consolidated**	**Trust**	**Consolidated**
Income released from conditional grants	0	0	0	0
Total	**0**	**0**	**0**	**0**
TOTAL INCOME	**90,911**	**92,226**	**89,154**	**89,516**

BELFAST HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2017

NOTE 5.1 Consolidated Property, plant & equipment - year ended 31 March 2017

	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 2016	99,525	911,645	33,648	25,282	183,474	8,514	47,210	8,253	1,317,551
Indexation	341	20,345	787	0	3,656	166	0	0	25,295
Additions	135	11,301	373	13,685	11,900	1,219	5,756	112	44,481
Donations / Government grant / Lottery funding	0	819	0	0	564	0	197	41	1,621
Reclassifications	0	0	0	0	0	0	0	0	0
Transfers	0	33	0	0	(277)	0	(85)	240	(89)
Revaluation	0	0	0	0	0	0	0	0	0
Impairment charged to SoCNE	0	(21)	(5)	0	(17)	0	0	0	(43)
Impairment charged to the revaluation reserve	0	0	0	0	0	0	0	0	0
Reversal of impairments	4,595	2,381	56	0	0	0	0	0	7,032
Disposals	0	0	0	0	(24,303)	(36)	0	(3)	(24,342)
At 31 March 2017	**104,596**	**946,503**	**34,859**	**38,967**	**174,997**	**9,863**	**53,078**	**8,643**	**1,371,506**
Depreciation									
At 1 April 2016	0	34,459	1,294	0	116,790	5,043	30,653	6,282	194,521
Indexation	0	1,281	51	0	2,385	110	0	0	3,827
Reclassifications	0	0	0	0	0	0	0	0	0
Transfers	0	48	0	0	(231)	0	(36)	150	(69)
Revaluation	0	0	0	0	0	0	0	0	0
Impairment charged to SoCNE	0	(1)	0	0	(11)	0	0	0	(12)
Impairment charged to the revaluation reserve	0	0	0	0	0	0	0	0	0
Reversal of impairment (indexn)	0	139	3	0	0	0	0	0	142
Disposals	0	0	0	0	(24,303)	(36)	0	(3)	(24,342)
Provided during the year	0	31,518	1,128	0	15,099	900	5,975	548	55,168
At 31 March 2017	**0**	**67,444**	**2,476**	**0**	**109,729**	**6,017**	**36,592**	**6,977**	**229,235**
Carrying Amount									
At 31 March 2017	**104,596**	**879,059**	**32,383**	**38,967**	**65,268**	**3,846**	**16,486**	**1,666**	**1,142,271**
At 31 March 2016	**99,525**	**877,186**	**32,354**	**25,282**	**66,684**	**3,471**	**16,557**	**1,971**	**1,123,030**
Asset financing									
Owned	104,596	879,059	32,383	38,967	43,724	3,846	16,486	1,666	1,120,727
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	21,544	0	0	0	21,544
Carrying Amount									
At 31 March 2017	**104,596**	**879,059**	**32,383**	**38,967**	**65,268**	**3,846**	**16,486**	**1,666**	**1,142,271**
Of which:									
Trust	104,596	879,059	32,383	38,967	65,268	3,846	16,486	1,666	1,142,271
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 (2016 £0).

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

	2017	2016
	£000s	£000s
Donations	1,621	2,855
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 2017

NOTE 5.2 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 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 impairment indexn	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 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 impairment 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 1 April 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**
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 1 April 2015	**94,830**	**687,952**	**30,707**	**170,808**	**68,025**	**4,131**	**18,873**	**2,489**	**1,077,815**
Carrying amount comprises:									
Trust at 31 March 2017	104,596	879,059	32,383	38,967	65,268	3,846	16,486	1,666	1,142,271
Charitable trust fund at 31 March 2017	0	0	0	0	0	0	0	0	0
	104,596	879,059	32,383	38,967	65,268	3,846	16,486	1,666	1,142,271
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 1 April 2015	94,830	687,952	30,707	170,808	68,025	4,131	18,873	2,489	1,077,815
Charitable trust fund at 1 April 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

BELFAST HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2017

NOTE 6.1 Consolidated Intangible assets - year ended 31 March 2017

	Software Licenses £000s	Information Technology £000s	Total £000s
Cost or Valuation			
At 1 April 2016	22,681	0	22,681
Indexation	0	0	0
Additions	3,684	0	3,684
Donations / Government grant / Lottery funding	38	0	38
Reclassifications	0	0	0
Transfers	116	0	116
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 2017	**26,519**	**0**	**26,519**
Amortisation			
At 1 April 2016	11,419	0	11,419
Indexation	0	0	0
Reclassifications	0	0	0
Transfers	69	0	69
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	4,044	0	4,044
At 31 March 2017	**15,532**	**0**	**15,532**
Carrying Amount			
At 31 March 2017	**10,987**	**0**	**10,987**
At 31 March 2016	**11,262**	**0**	**11,262**
Asset financing			
Owned	10,987	0	10,987
Finance leased	0	0	0
On B/S (SoFP) PFI and other service concession arrangements contracts	0	0	0
Carrying Amount			
At 31 March 2017	**10,987**	**0**	**10,987**

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:

	2017 £000s	2016 £000s
Donations	38	639
Government grant	0	0
Lottery funding	0	0

BELFAST HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2017

NOTE 6.2 Consolidated Intangible assets - year ended 31 March 2016

	Software Licenses £000s	Information Technology £000s	Total £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 1 April 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**
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 1 April 2015	**13,029**	**0**	**13,029**
Carrying amount comprises:			
Trust at 31 March 2017	10,987	0	10,987
Charitable trust fund at 31 March 2017	0	0	0
	10,987	0	10,987
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 1 April 2015	13,029	0	13,029
Charitable trust fund at 1 April 2015	0	0	0
	13,029	0	13,029

BELFAST HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2017

NOTE 7 FINANCIAL INSTRUMENTS

As the cash requirements of NDPB Green are met through Grant-in-Aid provided by the Department of Health, financial instruments play a more limited role in creating and managing risk than would apply to a non-public sector body. The majority of financial instruments relate to contracts to buy non-financial items in line with the Belfast Health and Social Care Trust's expected purchase and usage requirements and the Trust is therefore exposed to little credit, liquidity or market risk.

		2017			2016	
	Investments £000s	Assets £000s	Liabilities £000s	Investments £000s	Assets £000s	Liabilities £000s
Balance at 1 April	42,709	0	0	45,381	0	0
Additions	1,083	0	0	1,201	0	0
Disposals	(1,650)	0	0	(1,650)	0	0
Revaluations	6,863	0	0	(2,223)	0	0
Balance at 31 March	49,005	0	0	42,709	0	0
Trust	0	0	0	0	0	0
Charitable trust fund	49,005	0	0	42,709	0	0
	49,005	0	0	42,709	0	0

NOTE 7.1 Market value of investments as at 31 March 2017

	Held in UK £000s	Held outside UK £000s	2017 Total £000s	2016 Total £000s
Investment properties	0	0	0	0
Investments listed on Stock Exchange	0	0	0	0
Investments in CIF	49,005	0	49,005	42,709
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	49,005	0	49,005	42,709

The only financial instruments held directly by the Trust as at 31 March 2017 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 2017

NOTE 8 IMPAIRMENTS

	2017		
	Property, plant & equipment £000s	**Intangibles £000s**	**Total £000s**
Total value of impairments for the year	(6,859)	0	(6,859)
Impairments which revaluation reserve covers (shown in Other Comprehensive Expenditure Statement)	0	0	0
Impairments charged / (credited) to Statement of Comprehensive Net Expenditure	**(6,859)**	**0**	**(6,859)**

	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)**

BELFAST HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2017

NOTE 9 ASSETS CLASSIFIED AS HELD FOR SALE

	Land		Buildings		Total	
	2017	**2016**	**2017**	**2016**	**2017**	**2016**
	£000s	**£000s**	**£000s**	**£000s**	**£000s**	**£000s**
Cost						
At 1 April	315	818	0	212	315	1,030
Transfers in	0	30	0	0	0	30
Transfers out	0	0	0	0	0	0
Impairment charged to the SoCNE	0	0	0	(3)	0	(3)
Impairment charged to the revaluation reserve	0	0	0	(7)	0	(7)
(Disposals)	0	(533)	0	(202)	0	(735)
At 31 March	**315**	**315**	**0**	**0**	**315**	**315**
Depreciation						
At 1 April	0	0	0	47	0	47
Transfers in	0	0	0	0	0	0
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	0	(47)	0	(47)
At 31 March	**0**	**0**	**0**	**0**	**0**	**0**
Carrying amount at 31 March	**315**	**315**	**0**	**0**	**315**	**315**

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 2017, no properties were sold.

At 31 March 2017 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 2017

NOTE 10 INVENTORIES

	2017 £000s		2016 £000s	
Classification	**Trust**	**Consolidated**	**Trust**	**Consolidated**
X-ray	505	505	328	328
Pharmacy supplies	7,871	7,871	8,007	8,007
Theatre equipment	5,484	5,484	4,706	4,706
Community care appliances	123	123	564	564
Laboratory materials	777	777	484	484
Fuel	548	548	445	445
Building & engineering supplies	653	653	633	633
Other	2	2	7	7
Total	**15,963**	**15,963**	**15,174**	**15,174**

BELFAST HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2017

NOTE 11 CASH AND CASH EQUIVALENTS

	2017 £000s		2016 £000s	
	Trust	Consolidated	Trust	Consolidated
Balance at 1st April	11,490	12,337	14,005	14,526
Net change in cash and cash equivalents	2,652	2,784	(2,515)	(2,189)
Balance at 31st March	**14,142**	**15,121**	**11,490**	**12,337**

The following balances at 31 March were held at	2017 £000s		2016 £000s	
	Trust	Consolidated	Trust	Consolidated
Commercial banks and cash in hand	14,142	15,121	11,490	12,337
Balance at 31st March	**14,142**	**15,121**	**11,490**	**12,337**

BELFAST HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2017

NOTE 12 TRADE RECEIVABLES, FINANCIAL AND OTHER ASSETS

	2017 £000s		2016 £000s	
Amounts falling due within one year	**Trust**	**Consolidated**	**Trust**	**Consolidated**
Trade receivables	4,672	4,672	3,343	3,343
VAT receivable	13,404	13,404	12,858	12,858
Other receivables - not relating to fixed assets	14,786	14,656	15,479	15,439
Other receivables - relating to property plant and equipment	580	456	1,983	1,380
Trade and other receivables	33,442	33,188	33,663	33,020
Prepayments and accrued income	1,544	1,544	1,321	1,321
Current part of PFI and other service concession arrangements prepayment	0	0	0	0
Other current assets	1,544	1,544	1,321	1,321
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	33,442	33,188	33,663	33,020
TOTAL OTHER CURRENT ASSETS	1,544	1,544	1,321	1,321
TOTAL INTANGIBLE CURRENT ASSETS	0	0	0	0
TOTAL RECEIVABLES AND OTHER CURRENT ASSETS	**34,986**	**34,732**	**34,984**	**34,341**

The balances are net of a provision for bad debts of £4,581k (2016 £4,994k)

BELFAST HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2017

NOTE 13 TRADE PAYABLES AND OTHER CURRENT LIABILITIES

13.1 Trade payables and other current liabilities

	2017 £000s		2016 £000s	
Amounts falling due within one year	**Trust**	**Consolidated**	**Trust**	**Consolidated**
Other taxation and social security	26,330	26,330	25,861	25,861
Trade capital payables - property, plant and equipment	33,905	33,905	17,102	17,102
Trade revenue payables	79,532	79,532	79,419	79,419
Payroll payables	47,029	47,029	48,458	48,458
Clinical negligence payables	251	251	229	229
BSO payables	1,735	1,735	2,190	2,190
Other payables	5,405	5,465	6,086	6,449
Trade and other payables	194,187	194,247	179,345	179,708
Current part of imputed finance lease element of on balance sheet (SoFP) PFI and other service concession arrangements contracts	1,043	1,043	1,117	1,117
Other current liabilities	1,043	1,043	1,117	1,117
Carbon reduction commitment	0	0	0	0
Intangible current liabilities	0	0	0	0
Total payables falling due within one year	195,230	195,290	180,462	180,825
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	8,610	8,610	10,002	10,002
Long term loans	0	0	0	0
Total non current other payables	8,610	8,610	10,002	10,002
TOTAL TRADE PAYABLES AND OTHER CURRENT LIABILITIES	**203,840**	**203,900**	**190,464**	**190,827**

NOTE 13.2 LOANS

Loans

The Belfast Health and Social Care Trust did not have any loans payable at either 31 March 2017 or 31 March 2016.

BELFAST HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2017

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:

	2017 Number	2017 Value £000s	2016 Number	2016 Value £000s
Total bills paid	479,937	670,399	456,149	658,591
Total bills paid within 30 days of receipt of an undisputed invoice	432,738	596,975	408,969	600,914
% of bills paid within 30 days of receipt of an undisputed invoice	**90.2%**	**89.0%**	**89.7%**	**91.2%**
Total bills paid within 10 day target	361,777	502,161	341,543	511,393
% of bills paid within 10 day target	**75.4%**	**74.9%**	**74.9%**	**77.6%**

14.2 The Late Payment of Commercial Debts Regulations 2002

	2017 £
Amount of compensation paid for payment(s) being late	880
Amount of interest paid for payment(s) being late	217
Total	1,097

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 2017

NOTE 15 PROVISIONS FOR LIABILITIES AND CHARGES - 2017

	Pensions relating to other staff £000s	Clinical negligence £000s	Other £000s	Total £000s
Balance at 1 April 2016	0	54,250	10,827	65,077
Provided in year	0	33,709	2,882	36,591
(Provisions not required written back)	0	(2,619)	(1,111)	(3,730)
(Provisions utilised in the year)	0	(10,037)	(1,309)	(11,346)
Cost of borrowing (unwinding of discount)	0	(1,282)	(41)	(1,323)
At 31 March 2017	**0**	**74,021**	**11,248**	**85,269**

Comprehensive Net Expenditure Account charges	2017 £000s	2016 £000s
Arising during the year	36,591	26,300
Reversed unused	(3,730)	(7,812)
Cost of borrowing (unwinding of discount)	(1,323)	(397)
Total charge within Operating expenses	**31,538**	**18,091**

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	16,058	2,113	18,171
Later than one year and not later than five years	0	17,911	1,656	19,567
Later than five years	0	40,052	7,479	47,531
At 31 March 2017	**0**	**74,021**	**11,248**	**85,269**

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 2017

15.1 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**

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	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**

BELFAST HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2017

NOTE 16 CAPITAL COMMITMENTS

	2017 £000s	2016 £000s
Contracted capital commitments at 31 March not otherwise included in these financial statements		
Property, plant & equipment	44,428	4,400
Intangible assets	0	0
	44,428	4,400

BELFAST HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2017

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	2017 £000s	2016 £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	351	350
Later than 1 year and not later than 5 years	1,011	998
Later than 5 years	428	425
	1,790	**1,773**
Other		
Not later than 1 year	139	150
Later than 1 year and not later than 5 years	201	214
Later than 5 years	0	0
	340	**364**

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	2017 £000s	2016 £000s
Land & Buildings		
Not later than 1 year	712	721
Later than 1 year and not later than 5 years	748	1,011
Later than 5 years	1,505	1,630
	2,965	**3,362**
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 2017

NOTE 18 COMMITMENTS UNDER PFI AND OTHER SERVICE CONCESSION ARRANGEMENT CONTRACTS

18.1 Off balance sheet PFI and other service concession arrangements schemes

	2017 £000s	2016 £000s
Estimated capital value of the PFI schemes		
Carparks	3,200	3,200
	3,200	**3,200**

Contract start date : 01/04/1996
Contract end date : 27/10/2017 [1]

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 .

[1] The contract end date with Carpark Services was extended for another year from the original end date of 21/10/2016 and will now cease in 2017-18.

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 £9,220k (2015/16: £9,238). 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	2017 £000s	2016 £000s
Due within one year	2,955	2,932
Due later than one year and not later than five years	11,483	12,467
Due later than five years	11,978	14,297
Total	26,416	29,696
Less interest element	14,053	15,354
Present value	**12,363**	**14,342**

Service elements due in future periods	2017 £000s	2016 £000s
Due within one year	1,557	1,631
Due later than one year and not later than five years	5,821	6,645
Due later than five years	4,985	6,066
Total service elements due in future periods	**12,363**	**14,342**

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

- Cancer Centre (25 year contract ending December 2030)
- Managed Equipment Service (MES) / ATICS (15 year contract ending September 2021)

BELFAST HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2017

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 2017 or 31 March 2016.

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.

	2017 £000s	2016 £000s
Clinical negligence	3,657	4,324
Public liability	41	11
Employers' liability	204	62
Accrued leave	0	0
Injury benefit	0	0
Other	5	1
Total	**3,907**	**4,398**

A new discount rate which courts must consider when awarding compensation for future financial losses in the form of a lump sum in personal injury cases came into effect in England and Wales on 20 March 2017. The Department of Justice has power to prescribe the discount rate for Northern Ireland (in consultation with the Government Actuary and Department of Finance). The discount rate is under active consideration by the Department but will require Ministerial consideration once a Minister is in post and any change would require secondary legislation. As such, it has not been possible at this time to quantify the potential impact on the Belfast Health and Social Care Trust of any change in the discount rate.

BELFAST HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2017

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

Non Executive Directors

Some of the Trust's Non-Executive Directors have disclosed interests with organisations which the Trust purchased services from or supplied services to during 2016/17. Set out below are details of the amount paid to these organisations during 2016/17. 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.

2016-17	Service Provided by Organisation	Payments to Related Party £000s	Income from Related Party £000s	Amounts owed to Related Party £000s	Amounts due from Related Party £000s
Northern Ireland Water	Water Services	1,765	0	0	0
Bryson House	Recycling Services	0	0	0	0
Florence Nightingale Foundation	Nursing Scholarships	0	0	0	0
NI Association for Mental Health (NIAMH)	Mental Health & Wellbeing Services	867	0	0	0
University of Ulster	Education & Training	130	78	10	23
Royal College of Nursing	Nursing Practice & Education	6	0	0	0
NI Medical Dental Training Agency	Postgraduate Medical Education	2	1588	0	4
NI Social Care Council	Social Care Practice & Education	0	7	0	0
Northern Ireland Fire & Rescue Service	Fire & Rescue Services	0	18	0	0
2015-16					
Northern Ireland Water	Water Services	1,594	0	0	0
Bryson House	Recycling Services	1	0	0	0
Florence Nightingale Foundation	Nursing Scholarships	2	0	0	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
Northern Ireland Fire & Rescue Service	Fire & Rescue Services	0	18	0	0

BELFAST HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2017

NOTE 22 RELATED PARTY TRANSACTIONS (Cont'd)

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

Mr P McNaney (Chairman) is a Non Executive Director of Northern Ireland Water and Bryson House.

Prof M Bradley (Non-Executive Director) was Chairman of NIAMH from 2011-2014, 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) is a Lay Representative with Northern Ireland Medical & Dental Training Agency

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

Mr G Smyth (Non-Executive Director) is a Non-Executive Director for the Northern Ireland Fire & Rescue Service

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 2016/17. 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
2016-17		**£000s**	**£000s**	**£000s**	**£000s**
National Childrens Bureau	Publications & Education	8	0	5	0
Healthcare People Management Association	Healthcare HR Professional Body	4	0	3	0
2015-16					
National Childrens Bureau	Publications & Education	3	0	0	0
Healthcare People Management Association	Healthcare HR Professional Body	3	0	0	0

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

Mr C Worthington (Director of Social Work & Childrens Community Services) is a Non Executive Director for the National Childrens Bureau

Mr D McAllister (Director of Human Resources) holds the position of Deputy National President for Healthcare People Management Association

NOTE 23 THIRD PARTY ASSETS

The Trust held £1,274,276 Cash at bank and in hand and £4,599,911 short term investments at 31 March 2017 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 and the financial statements and audit opinion are located on pages 133 to 137.

BELFAST HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2017

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:

	2017 Total £000s	2016 Total £000s
HSCB	1,225,599	1,181,868
PHA	13,769	12,844
SUMDE & NIMDTA	19,747	19,566
DoH (excludes non cash)	0	0
Other Government Departments	0	0
Non cash RRL (from DoH)	79,694	56,324
Total agreed RRL	1,338,809	1,270,602
Adjustment for income received re Donations / Government grant / Lottery funding for non current assets	(1,659)	(3,494)
Adjustment for PFI and other service concession arrangements/IFRIC 12	(849)	505
Adjustment for research and development under ESA10	473	0
Total Revenue Resource Limit to Statement Comprehensive Net Expenditure	1,336,774	1,267,613

24.2 Capital Resource Limit

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

	2017 Total £000s	2016 Total £000s
Gross capital expenditure	49,824	32,413
Less charitable trust fund capital expenditure	(1,659)	(3,494)
Less IFRIC 12/PFI and other service concession arrangements spend	(3,184)	(2,038)
(Receipts from sales of fixed assets)	0	(691)
Net capital expenditure	44,981	26,190
Capital Resource Limit	45,459	26,196
Adjustment for research and development under ESA10	(473)	0
Overspend/(Underspend) against CRL	(5)	(6)

BELFAST HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2017

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

	2017 £000s	2016 £000s
Net Expenditure	(1,336,723)	(1,267,526)
RRL	1,336,774	1,267,613
Surplus against RRL	51	87
Break Even cumulative position(opening)	583	496
Break Even cumulative position (closing)	634	583

Materiality Test:

	2017 %	2016 %
Break Even in year position as % of RRL	0.00%	0.01%
Break Even cumulative position as % of RRL	0.05%	0.05%

BELFAST HEALTH AND SOCIAL CARE TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2017

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 8th June 2017

Account of monies held on behalf of Patients/Residents

for the year ended 31 March 2017

BELFAST HEALTH AND SOCIAL CARE TRUST

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2017

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 of Health 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

STATEMENT OF ACCOUNT OF MONIES HELD ON BEHALF OF PATIENTS/RESIDENTS FOR THE YEAR ENDED 31 MARCH 2017

Previous Year	**RECEIPTS**		
£		£	£
	Balance at 1 April 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
3,259,259	Amounts Received in the Year		3,170,947
35,531	Interest Received		14,198
8,540,189	**TOTAL**		**8,821,687**
	PAYMENTS		
2,903,647	Amounts Paid to or on behalf of Patients/Residents		2,947,500
	Balance at 31 March 2017		
4,585,713	1. Investments (at cost)	4,599,911	
1,039,669	2. Cash at Bank	1,258,243	
11,160	3. Cash in Hand	16,033	5,874,187
8,540,189	**TOTAL**		**8,821,687**

Schedule of investments held at 31 March 2017

Cost Price £	**Investment**	Nominal Value £	Cost Price £
4,585,713	Bank of Ireland		4,599,911

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 8 June 2017

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

Chief Executive

Date 8/6/17

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 Monies held on behalf of Patients/ Residents for the year ended 31 March 2017 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 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, 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 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 2017 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 guidance.

Report

I have no observations to make on this account.

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

16 *June 2017*

Financial Statements